

Schedule of Fees and Charges

Business Services

Revenue Collection Operations: 480-644-4677

Description of Services:	Fee/Charge:	Unit:	Revenue Code:
<u>PRIVILEGE SALES TAX LICENSE</u>			
Application Fee	\$20.00	One year	1101-4101
Annual Renewal	\$20.00		1101-4101
Tax	2.00%	Of gross income	1101-1101
<p>Penalty for failure to file is 5% of the tax due accumulated monthly. Penalty for failure to pay tax is 10%. Combined penalties not to exceed 25% of the tax due. One month delinquent is 15%, two months delinquent is 20%, three or more months delinquent is 25%. Additionally, interest on unpaid tax is the same as the state rate and continues to accrue until the taxes are paid.</p>			1101-1102
<p>Any licensee who fails to renew his license, which is due and payable on January 1, and shall be considered delinquent if not received on or before the last business day of January, shall be deemed to be operating without a license following such due date, and shall be subject to all penalties imposed under this chapter against persons required to be licensed and operating without a license. The non-licensed status may be removed by payment of an annual license fee in the amount of 150 percent of the annual fee.</p>			1101-1102
<u>TRANSIENT LODGING TAX LICENSE</u>			
Application Fee	N/A		
Rate	5.0%	Of gross income	1101-1301
<p>Penalty for failure to file is 5% of the tax due accumulated monthly. Penalty for failure to pay tax is 10%. Combined penalties not to exceed 25% of the tax due. One month delinquent is 15%, two months delinquent is 20%, three or more months delinquent is 25%. Additionally, interest on unpaid tax is the same as the state rate and continues to accrue until the taxes are paid.</p>			1101-1302
			1101-1303
<u>LIQUOR LICENSE</u>			
<i>Application Fee (all series)</i>	\$100.00		1101-4103
<i>Issuance Fee</i>			
Series 1-4, 6-14	\$2,000.00		
Series 5	N/A		
<i>First Year (Pro-rated)</i>			
Series 1-4, 8, 11-13:			
January – March (100%)	\$500.00		
April – June (75%)	\$375.00		
July – September (50%)	\$250.00		
October – December (25%)	\$125.00		
Series 6-7, 9-10 and 14:			
January – March (100%)	\$550.00		
April – June (75%)	\$413.00		
July – September (50%)	\$275.00		
October – December (25%)	\$138.00		

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<i>Subsequent Years</i>			
Series 1-4, 8, 11-13	\$500.00	One year	
Series 6-7, 9-10 and 14	\$550.00	One year	
Series 5	N/A		
<i>Late Fee</i>	20%	Of renewal fee	
 <i>Special Event Liquor License</i>			
Application Fee (all series)	\$25.00		1101-4103
 <u>BINGO*</u>			
Class A	\$5.00		1101-4104
Class B	\$25.00		
Class C	\$50.00		
*Bingo Fees are regulated by the State			
 <u>FORTUNE TELLER</u>			
License Fee	\$300.00		1101-4104
Annual Renewal Fee	\$300.00	One year	
 <u>AUTOMATED KIOSKS - ELECTRONIC DEVICES</u>			
Master Application Fee	\$500.00	Per application	1101-4104
License Issuance Fee	\$500.00	Per kiosk	
License Renewal Fee	\$500.00	Annually per license	
 <u>BUSINESS LICENSE</u>			
Application Fee/License Fee	\$10.00		1101-4104
Annual Renewal Fee	\$25.00		
 <u>MASSAGE/BODYWORK ESTABLISHMENTS</u>			
Application Fee	\$100.00		1101-4104
License Fee	\$100.00		
Annual Renewal Fee	\$100.00	One year	
Establishment Location Change	\$50.00	Location	
 <u>PARK AND SWAP</u>			
Application Fee	\$100.00		1101-4104
License	\$150.00		
Annual Renewal Fee	\$150.00	One year	

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<u>PAWNBROKERS/SECONDHAND DEALERS**</u>			1101-4104
Application	\$100.00		
License Fee	\$100.00		
Annual Renewal Fee	\$100.00	One year	
Late Fee	20%	Of renewal fee	
<u>PEDDLER**</u>			1101-4104
Application Fee	\$10.00		
Annual Fee	\$100.00	One Year	
<u>MOBILE FOOD VENDOR**</u>			
Application Fee	\$10.00		1101-4104
Annual Fee	\$100.00	One Year	

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<u>TEENAGE DANCE HALL</u>			
Application Fee	\$100.00		
License Fee	\$300.00		
Annual Renewal Fee	\$300.00	One year	
<u>SEXUAL ORIENTED BUSINESS**</u>			
Application Fee	\$500.00		1101-4104
License Fee	\$500.00		
Annual Renewal Fee	\$500.00	One year	
<u>SEXUAL ORIENTED BUSINESS-EMPLOYEE**</u>			
Application/License Fee	\$50.00		1101-4104
Annual Renewal Fee	\$50.00	One year	
**Also requires an Investigation Fee of \$25.00 per license. All Fees are Non-Refundable and are not prorated			
<u>ESCORT SERVICE</u>			
Application Fee	\$100.00		1101-4104
License Fee	\$100.00		
Annual Renewal	\$100.00	One year	
<u>ESCORT BUREAU</u>			
Application Fee	\$200.00		1101-4104
License Fee	\$200.00		
Annual Renewal	\$200.00	One year	
<u>FINGERPRINT AND INVESTIGATION FEE</u>			
	\$25.00		1101-9811
Required for Fortune Tellers, Peddlers, Sexual Oriented Businesses and Sexual-Oriented Business-Employees			
<u>SHORT-TERM RENTAL</u>			
License Fee	\$250.00	One Year Per Short Term Rental	1101-4104
Annual Renewal Fee	\$250.00	One Year Per Short Term Rental	

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<u>LIVESTOCK LICENSE</u>			
Residents outside the Lehi sub-area can apply for a livestock license to allow up to the Lehi sub-area ratios of 4.0 animal points for the 1st acre. If property outside the Lehi sub-area is over 1 acre, 1.0 animal point would be allotted for every 5,445 sq ft (1/8 acre) thereafter. Both Lehi sub-area residents and those outside the Lehi sub-area would be able to increase the livestock ratio even higher through the use of a Special Use Permit (SUP).			
Application Fee	\$50.00	Initial license	1101-4104
Annual Renewal Fee	\$50.00	Per year	
<u>OFF-TRACK BETTING</u>			
Application Fee	\$500.00	Per window	
Issuance Fee	\$500.00		
Annual Fee	\$500.00	One year	
Per Window Fee + 5 windows	\$0		
Late Renewal Fee	\$100.00		