

SCHEDULE OF FEES AND CHARGES

**Department: Business Services
Revenue Collection Operations**

Date Last Reviewed: March 2017
Contact: Edward Quedens, (480) 644-4677

Edward Quedens, Business Svcs Dept. Director

Description of Services	Fee/Charge	Unit	Revenue Code	Date Last Revised
PRIVILEGE SALES TAX LICENSE				
Application Fee	\$20		1101-4101	01/01/09
Annual Renewal	\$20		1101-4101	
Transient Privilege License	\$30		1101-4101	
Special Convention Center license <i>only</i>	\$5		1101-4101	09/02
Tax	1.75% of gross income		1101-1101	07/01/06
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.			1101-1102	10/00
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.			1101-1102	01/01/09
TRANSIENT LODGING TAX LICENSE				
Application Fee	N/A			
Rate	5.00% of gross income		1101-1301	01/01/11
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.			1101-1302 1101-1303	10/00
LIQUOR LICENSE				
Application Fee (all series) + Issuance Fee	\$100		1101-4103	11/86
Series 1-4, 6-14	\$2,000			08/01/10
Series 5	N/A			
Annual Fee + Series 1-4, 8, 11-13	\$500			07/01/11
Series 6-7, 9-10 and 14	\$550			08/01/10
Series 5	N/A			
Late Fee	20% of renewal fee			1989
SPECIAL EVENT LIQUOR LICENSE				
Application Fee (all series) +	\$25		1101-4103	1982
BINGO*				
Class A	\$5		1101-4104	09/88
Class B	\$25			
Class C	\$50			

*Bingo fees are regulated by the State.

Plus Transaction Privilege (Sales) Tax, where applicable.

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ALL FEES ARE NONREFUNDABLE AND ARE NOT PRORATED.

FORTUNE TELLER**

License Fee +	\$300	year	1101-4104	10/89
Annual Renewal Fee +	\$300			

MESSAGE ESTABLISHMENTS

Application Fee +	\$100		1101-4104	11/15/04
License Fee	\$100			
Annual Renewal Fee +	\$100	year		
Renewal Late Fee	\$25			
Establishment Location Change	\$50	location		

MESSAGE ESTABLISHMENT MANAGER'S LICENSE

Per Title 5, Chapter 12, a new license is required for all managers of Massage Establishments.

Application Fee +	\$50		1101-4104	02/01/10
License Fee	\$25		1101-4104	
Annual Renewal Fee +	\$25		1101-4104	
Renewal Late Fee	\$15		1101-4104	

PARK AND SWAP

Application Fee +	\$100		1101-4104	08/01/10
License Fee	\$150			1977
Annual Renewal Fee +	\$150			

PAWNBROKERS/SECONDHAND DEALERS**

Application +	\$100		1101-4104	08/96
License Fee	\$100			08/01/10
Annual Renewal Fee +	\$100			08/96
Late Fee	20% of renewal fee			08/01/10

PEDDLER**

Application Fee +	\$10		1101-4104	10/89
Renewal Fee (quarterly or annual) +	\$30	quarter		
	\$100	year		

SPECIAL EVENT LICENSE

Application Fee +	\$100	day (max. \$300)	1101-4104	02/94
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TEENAGE DANCE HALL

Application Fee +	\$100		1101-4104	07/01/11
License Fee	\$300			
Annual Renewal Fee +	\$300			

SEXUAL ORIENTED BUSINESS**

Application Fee +	\$500		1101-4104	07/00
License Fee	\$500			
Annual Renewal Fee +	\$500	year		

SEXUAL ORIENTED BUSINESS-EMPLOYEE**

Application/License Fee +	\$50		1101-4104	07/00
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Plus Transaction Privilege (Sales) Tax, where applicable.

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Annual Renewal Fee +	\$50			
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**Also requires an Investigation Fee of \$25.00 per license.
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ESCORT SERVICE

Application Fee +	\$100		1101-4104	04/17
License Fee	\$100			
Annual Renewal +	\$100	year		

ESCORT BUREAU

Application Fee +	\$200		1101-4104	04/17
License Fee	\$200			
Annual Renewal +	\$200	year		

FINGERPRINT AND INVESTIGATION FEE

Required for Fortune Tellers, Pawnbrokers, Peddlers, Sexual Oriented Businesses and Sexual-Oriented Oriented Business-Employees	\$25		1101-9811	07/00
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NEW BUSINESS LISTING

Requested for a commercial purpose	\$25		1101-9811	07/01/04
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LIVESTOCK LICENSE

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	initial license	1101-4104	12/14/09
Annual Renewal Fee +	\$50	per year		

OFF-TRACK BETTING

Application Fee +	\$500	per window		07/01/2012
Issuance Fee	\$500			
Annual Fee +	\$500			
Per Window Fee + 5 Windows	\$0			
Late Renewal Fee	\$100			

+ Technology Enhancement Fee	\$2	Each Permit/ License *		07/01/16
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* Each and every Specialty Business License, Alarm Permit and Fire Safety Operation Permit shall be assessed an additional \$2.00 Technology Enhancement Fee.

Plus Transaction Privilege (Sales) Tax, where applicable.