

SCHEDULE OF FEES AND CHARGES

**Department: Business Services
Revenue Collection Operations**

Date Last Reviewed: **December 2010**
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	\$30		010-52135	01/01/09
Annual Renewal	\$20		010-52135	
Transient Privilege License	\$30		010-52135	
Special Convention Center license <i>only</i>	\$5		010-52135	09/02
Tax	1.75% of gross income		010-51310	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.			010-51315	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.			010-51315	01/01/09
TRANSIENT LODGING TAX LICENSE				
Application Fee	N/A			
Rate	5.00% of gross income		010-51620	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.			010-51622	10/00
LIQUOR LICENSE				
Application Fee (all series)	\$100		010-52110	11/86
Issuance Fee				
Series 1-4, 6-14	\$2,000			08/01/10
Series 5	N/A			
Annual Fee				07/01/11
Series 1-4, 8, 11-13	\$500			
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		010-52110	1982
BINGO*				
Class A	\$5		010-52130	09/88
Class B	\$25			
Class C	\$50			

*Bingo fees are regulated by the State.

ALL FEES ARE NONREFUNDABLE AND ARE NOT PRORATED.

Plus Transaction Privilege (Sales) Tax, where applicable. 8

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FORTUNE TELLER**				
License Fee	\$300	year	010-52130	10/89
Annual Renewal Fee	\$300			
MESSAGE ESTABLISHMENTS				
Application Fee	\$100		010-52130	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		010-52130	02/01/10
License Fee	\$25		010-52130	
Annual Renewal Fee	\$25		010-52130	
Renewal Late Fee	\$15		010-52130	
PARK AND SWAP				
Application Fee	\$100		010-52130	08/01/10
License Fee	\$150			1977
Annual Renewal Fee	\$150			
PAWNBROKERS/SECONDHAND DEALERS**				
Application	\$100		010-52130	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		010-52130	10/89
Renewal Fee (quarterly or annual)	\$30	quarter		
	\$100	year		
SPECIAL EVENT LICENSE				
Application Fee	\$100	day (max. \$300)	010-52130	02/94
TEENAGE DANCE HALL				
Application Fee	\$100		010-52130	07/01/11
License Fee	\$300			
Annual Renewal Fee	\$300			
SEXUAL ORIENTED BUSINESS**				
Application Fee	\$500		010-52130	07/00
License Fee	\$500			
Annual Renewal Fee	\$500	year		
SEXUAL ORIENTED BUSINESS-EMPLOYEE**				
Application/License Fee	\$50		010-52130	07/00
Annual Renewal Fee	\$50			

**Also requires an Investigation Fee of \$25.00 per license.

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Description of Services	Fee/Charge	Unit	Revenue Code	Date Last Revised
FINGERPRINT AND INVESTIGATION FEE Required for Fortune Tellers, Pawnbrokers, Peddlers, Sexual Oriented Businesses and Sexual-Oriented Oriented Business-Employees	\$25		010-56190	07/00
NEW BUSINESS LISTING Requested for a commercial purpose	\$25		010-56190	07/01/04
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		12/14/09
Annual Renewal Fee	\$50	per year		

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