

Senate Engrossed

youth businesses; licenses; tax; exemption

State of Arizona
Senate
Fifty-sixth Legislature
Second Regular Session
2024

SENATE BILL 1370

AN ACT

AMENDING TITLE 9, CHAPTER 4, ARTICLE 8, ARIZONA REVISED STATUTES, BY ADDING SECTION 9-500.50; AMENDING TITLE 11, CHAPTER 2, ARTICLE 4, ARIZONA REVISED STATUTES, BY ADDING SECTION 11-269.29; AMENDING TITLE 42, CHAPTER 5, ARTICLE 1, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-5045; RELATING TO SMALL BUSINESSES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Title 9, chapter 4, article 8, Arizona Revised Statutes,
3 is amended by adding section 9-500.50, to read:

4 9-500.50. Youth businesses; license; permit; exemption

5 NOTWITHSTANDING ANY OTHER LAW, A MUNICIPALITY MAY NOT REQUIRE ANY
6 TYPE OF LICENSE OR PERMIT FOR A BUSINESS THAT IS BOTH OF THE FOLLOWING:

7 1. OPERATED BY A PERSON WHO IS UNDER EIGHTEEN YEARS OF AGE OR WHO
8 HAS NOT GRADUATED FROM HIGH SCHOOL.

9 2. OPERATED ONLY OCCASIONALLY.

10 Sec. 2. Title 11, chapter 2, article 4, Arizona Revised Statutes,
11 is amended by adding section 11-269.29, to read:

12 11-269.29. Youth businesses; license; permit; exemption

13 NOTWITHSTANDING ANY OTHER LAW, A COUNTY MAY NOT REQUIRE ANY TYPE OF
14 LICENSE OR PERMIT FOR A BUSINESS THAT IS BOTH OF THE FOLLOWING:

15 1. OPERATED BY A PERSON WHO IS UNDER EIGHTEEN YEARS OF AGE OR WHO
16 HAS NOT GRADUATED FROM HIGH SCHOOL.

17 2. OPERATED ONLY OCCASIONALLY.

18 Sec. 3. Title 42, chapter 5, article 1, Arizona Revised Statutes,
19 is amended by adding section 42-5045, to read:

20 42-5045. Youth business; exemption from tax

21 NOTWITHSTANDING ANY OTHER LAW, A PERSON WHO IS UNDER EIGHTEEN YEARS
22 OF AGE OR WHO HAS NOT GRADUATED FROM HIGH SCHOOL AND WHO IS ENGAGING OR
23 CONTINUING IN BUSINESS IN THIS STATE IS NOT REQUIRED TO OBTAIN A
24 TRANSACTION PRIVILEGE TAX LICENSE OR TO REMIT THE TAX LEVIED BY THIS
25 CHAPTER, CHAPTER 6 OF THIS TITLE OR ANY DULY ENACTED SPECIAL DISTRICT
26 TRANSACTION PRIVILEGE TAX IMPOSED UNDER TITLE 48 IF THE GROSS PROCEEDS OF
27 SALES OR GROSS INCOME DERIVED FROM THE PERSON'S BUSINESS IS NOT MORE THAN
28 \$10,000 FOR THE CALENDAR YEAR.