

House Engrossed Senate Bill

youth businesses; licenses; tax; exemption

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

## CHAPTER 237

# 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 NINETEEN YEARS OF AGE.  
8 2. OPERATED ONLY OCCASIONALLY.

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

11 11-269.29. Youth businesses; license; permit; exemption  
12 NOTWITHSTANDING ANY OTHER LAW, A COUNTY MAY NOT REQUIRE ANY TYPE OF  
13 LICENSE OR PERMIT FOR A BUSINESS THAT IS BOTH OF THE FOLLOWING:  
14 1. OPERATED BY A PERSON WHO IS UNDER NINETEEN YEARS OF AGE.  
15 2. OPERATED ONLY OCCASIONALLY.

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

18 42-5045. Youth business; exemption from tax  
19 NOTWITHSTANDING ANY OTHER LAW, A PERSON WHO IS UNDER NINETEEN YEARS  
20 OF AGE AND WHO IS ENGAGING OR CONTINUING IN BUSINESS IN THIS STATE IS NOT  
21 REQUIRED TO OBTAIN A TRANSACTION PRIVILEGE TAX LICENSE OR TO REMIT THE TAX  
22 LEVIED BY THIS CHAPTER OR CHAPTER 6 OF THIS TITLE OR ANY DULY ENACTED  
23 SPECIAL DISTRICT TRANSACTION PRIVILEGE TAX IMPOSED UNDER TITLE 48 IF THE  
24 GROSS PROCEEDS OF SALES OR GROSS INCOME DERIVED FROM THE PERSON'S BUSINESS  
25 IS NOT MORE THAN \$10,000 FOR THE CALENDAR YEAR.

APPROVED BY THE GOVERNOR JUNE 21, 2024.

FILED IN THE OFFICE OF THE SECRETARY OF STATE JUNE 21, 2024.