

Model Language: The Infrequent Businesses of Minors

Purpose:

This proposal exempts minors from having to obtain costly permits and licenses, or collect and remit sales taxes. Few children, if any, are aware of such obligations—and when made aware, they should not be shut down or penalized. A free market for minors is a reasonable way to encourage entrepreneurship before such obligations are imposed as an adult.

Text:

Section 1.

- (1) A county or city may not require a license or permit for a business that is operated:
 - (a) only occasionally; and
 - (b) by an individual who is under 18 years of age.
- (2) The state tax commission may not require a minor operating a business pursuant to Subsection (1)(a) to collect and remit sales taxes unless evidence exists that the gross receipts of such business exceed \$10,000 annually.

To learn more about this model language, please contact Rees Empey at rees@libertasutah.org