

State and Local Fees Paid by Businesses: Case Studies

Business:	Restaurant	Retail (non-food)	Manufacturing	Professional Office (Medical/Nonmedical)	Small Construction Residential/Community	Oil and Gas Exploration and Production
Business name registration/renewal fee (paid every 3 years)	\$22	\$22	\$22	\$22	\$22	\$22
Registration/renewal as corporation, L.L.C., etc (nonprofit and foreign corporation fees=\$30)	\$70 registration, \$15 annual renewal	\$70 registration, \$15 annual renewal	\$70 registration, \$15 annual renewal	\$70 registration, \$15 annual renewal	\$70 registration, \$15 annual renewal	\$70 registration, \$15 annual renewal
City Business License (varies by city, numbers based on SLC)	\$144 base license \$21/employee annually \$93 restaurant annually	\$144 base license \$21/employee annually \$44 retail/wholesale sales annually \$44-\$148 sales license depending on merchandise annually	\$144 base license \$21/employee annually \$44 manufacturing annually	\$144 base license \$21/employee annually \$44 healthcare facilities annually	\$144 base license \$21/employee annually \$24 construction business annually	\$144 base license \$21/employee annually \$250 Gas/Oil, Wholesale Gas annually \$25 Gas/Oil, Wholesale Businesses annually
Building permit (varies by city, numbers based on SLC fee schedule, which is based on value of building being built)	\$39-\$8,427+ (depending on value of building)	\$39-\$8,427+ (depending on value of building)	\$39-\$8,427+ (depending on value of building)	\$39-\$8,427+ (depending on value of building)	\$39-\$8,427+ (depending on value of building)	\$39-\$8,427+ (depending on value of building)
Occupational and Professional Licensing fees (varies by profession)				\$35-\$7,000 certifications/renewal \$260-\$747.50 health facilities base fee (\$260-\$520 renewal), up to \$2,990 in additional license fees‡	\$20-\$210 contactor licensing (\$0-\$113 renewal)	
Vehicle registration	\$43 vehicles </+ 12k lbs. \$69.50 vehicles 12k-14k lbs. +\$19.50 every 2k lbs over 14k lbs. Yearly	\$43 vehicles </+ 12k lbs. \$69.50 vehicles 12k-14k lbs. +\$19.50 every 2k lbs over 14k lbs. Yearly	\$43 vehicles </+ 12k lbs. \$69.50 vehicles 12k-14k lbs. +\$19.50 every 2k lbs over 14k lbs. Yearly	\$43 vehicles </+ 12k lbs. \$69.50 vehicles 12k-14k lbs. +\$19.50 every 2k lbs over 14k lbs. Yearly \$3,200 medical fleet fee (2016 H.B. 8)	\$43 vehicles </+ 12k lbs. \$69.50 vehicles 12k-14k lbs. +\$19.50 every 2k lbs over 14k lbs. Yearly	\$43 vehicles </+ 12k lbs. \$69.50 vehicles 12k-14k lbs. +\$19.50 every 2k lbs over 14k lbs. Yearly
Department of Environmental Quality fees	\$74.37/ton air emission	\$74.37/ton air emission	\$74.37/ton air emission	\$74.37/ton air emission	\$74.37/ton air emission	\$74.37/ton air emission
			\$1,800-\$40,500 application review fee minor or major source \$1,000 hazardous waste operation plan (annual) \$25,000 one-time fee Class I hazardous waste disposal \$653 (minor) or \$1,742 (major) manufacturing	\$35 radiation control fee per unit (medical - annual) \$440-\$740 possession and use of x-ray (medical - annual) \$1,280-\$2,960 license for human use of radioactive materials in sealed sources (medical - annual) \$1,000 hazardous waste operation plan (annual) \$25,000 one-time fee Class I hazardous waste disposal	\$1,800-\$40,500 application review fee minor or major source	\$436 or \$653 fee for oil and gas extraction, depending on flow rate \$653 (minor) or \$1742 (major) petroleum refining
Other	\$15/food handlers permit, renewed every 3 years	SLC Gasoline Stations: \$148 annually	\$50 trademark registration/renewal		\$135-\$500 UDOT utility permits + any duration fees	\$150 small mining permit (annual) \$500 large mining permit (annual) \$1,000 over 50 acres mining permit (annual)
	Division of Alcoholic Beverage Control: \$330 application fee \$10,000 full service master license (\$1,000 renewal annually) \$5,000 limited service master (\$500 renewal annually)					20% of net taxable value = Oil and Gas Conservation fee (paid quarterly)
	SLC Beer Licenses: \$231-327 annually SLC Liquor consumption license: \$24 annually					Division of Oil, Gas, and Mining: Bonding: An owner or operator shall furnish a good and adequate bond or evidence of one to the Division prior to approval of a permit to drill, reenter or assume responsibility as operator of existing wells.
Total (One-Time Expenses)*	\$5,600 - \$19,000+	\$300 - \$9,000+	\$28,000 - \$76,000+	\$300 - \$38,000+	\$2,100 - \$49,000+	\$900 - \$10,000+
Total (Ongoing Expenses - Annual and Other)*	\$1,100 - \$1,700+	\$400 - \$600+	\$1,200+	\$200 - \$16,000+	\$300 - \$800+	\$1,000 - \$2,100+

*A wide range is given for each business type. The range is generated by adding the applicable fees, assuming the lowest amount for the bottom of the range and the highest amount for the top of the range, and rounding.

‡Health fees found at Utah Department of Health