

HB 1874 - DIGEST

Prohibits a city of the first class, the city council of a second-class city, the council of a town, and a code city from requiring a business to be licensed if the only activity conducted within such city or town by the business is the delivery, including delivery by common carrier and delivery by the business's own vehicle, of tangible personal property sold by the business.

Prohibits a city from imposing a business and occupation tax on a person if the only activity conducted within the city by the person is the delivery, including delivery by common carrier and delivery by the person's own vehicle, of tangible personal property sold by the person.