

FIRST AMENDMENT

BILL NO. 2009-23

ORDINANCE NO. _____

AN ORDINANCE RELATING TO BUSINESS LICENSE CATEGORIES AND FEES; UPDATING THE LICENSE FEE PROVISIONS TO INCREASE THE GROSS SALES LICENSE FEE; INCLUDING ANNUAL LICENSE FEE ADJUSTMENTS FOR CERTAIN LICENSE CATEGORIES BASED ON THE CONSUMER PRICE INDEX; ADJUSTING LICENSE FEES FOR CERTAIN ALCOHOLIC BEVERAGE LICENSES; ADDING PROVISIONS REGARDING THE LICENSING OF PERSONS WHO RENT OR LEASE CERTAIN TYPES OF COMMERCIAL PROPERTY; AND PROVIDING FOR OTHER RELATED MATTERS.

Sponsored by:
Councilman David W. Steinman

Summary: Updates the City's business license fee provisions to increase the gross sales license fee; include for certain license categories annual fee adjustments based on the Consumer Price Index; adjust license fees for certain alcoholic beverage licenses; and add provisions regarding the licensing of persons who rent or lease certain types of commercial property.

THE CITY COUNCIL OF THE CITY OF LAS VEGAS DOES HEREBY ORDAIN
AS FOLLOWS:

SECTION 1: Title 6, Chapter 4, Section 5, of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

6.04.005: (A) Unless specifically provided otherwise in this Code, each person doing business in the City shall pay to the Department of Finance and Business Services, in advance, a semiannual license fee based on the gross sales of the business according to the following schedule:

Semiannual Gross	Semiannual Fee
\$0 — \$12,000	\$25
12,001 — 18,000	35
18,001 — 24,000	42
24,001 — 30,000	54
30,001 — 45,000	66
45,001 — 90,000	78
90,001 — 135,000	90
135,001 — 180,000	100
180,001 [— 240,000] <u>and over</u>	[120] <u>multiplied by .0006</u>
[240,001 — 300,000	167

300,001 — 360,000	200
360,001 — 420,000	230
420,001 — 480,000	270
480,001 — 540,000	300
540,001 — 600,000	350
600,001 — 660,000	370
660,001 — 720,000	400
720,001 — 780,000	440
780,001 — 840,000	470
840,001 — 900,000	500
900,001 — 960,000	540
960,001 — 1,020,000	570
1,020,001 — 1,080,000	600
1,080,001 — 1,140,000	640
1,140,001 — 1,200,000	670
1,200,001 and over	multiplied by .00056]

(B) In order to administer the provisions of this Title and provide statistical and demographic information, the Department shall have the authority to administratively create business licensing categories or classifications, with license fees based upon gross sales or gross revenue, for businesses which do not fit into existing categories or classifications.

SECTION 2: Title 6, Chapter 4, Section 20, of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

6.04.020: (A) Persons doing business in the licensing categories described in [the sections of this Chapter that follow] LVMC 6.04.030 to 6.04.180, inclusive, shall pay in advance a semiannual or annual license fee at the [specified rates.] rates specified in those sections, subject to the annual adjustment described in Subsection (B) of this Section.

(B) At the beginning of each fiscal year commencing with July 1, 2010, each of the rates referred to in Subsection (A) of this Section shall be adjusted by multiplying that rate by the percentage increase in the Consumer Price Index for the year ending on December 31 next preceding the year for which the new rate is being calculated. The adjusted rate will then become the new base rate for calculating the business license fee for the next fiscal year.

(C) For purposes of this Section, the applicable Consumer Price Index shall be the U. S. Consumer Price Index for All Urban Consumers (CPI-U).

SECTION 3: Title 6, Chapter 40, Section 110, of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby repealed in its entirety.

SECTION 4: Title 6, Chapter 40, of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby amended by adding thereto a new section, designated as Section 110, reading as follows:

6.40.110: (A) Each licensee shall pay to the Department, in advance semiannually, the license fee amounts that are set forth in the following table, subject to the annual adjustment described in Subsection (B) of this Section:

Category	Fee (Dollars)
Each bridge, whist and solo	30.00
Chemin de fer (baccarat)	500.00
Craps table	
For one table	300.00
For each table over one	500.00
Sports pool (not including race books)	200.00
Bingo	150.00, plus 3.00 for each chair provided for players
Panguingue	60.00
Race book	800.00
Racehorse information service	600.00
Keno	600.00
Each roulette, "21," hazard, faro bank, wheel of fortune and big six wheel	300.00
Slot machines	
Establishment with five or less, each machine	50.00
Establishment with more than five, each machine	60.00
Stud poker and draw poker	100.00
Slot machine operator	300.00
Any other game	100.00

(B) At the beginning of each fiscal year commencing with July 1, 2010, each of the license fee amounts referred to in Subsection (A) of this Section shall be adjusted by multiplying that

1 fee amount by the percentage increase in the Consumer Price Index for the year ending on December
2 31 next preceding the year for which the new rate is being calculated. The adjusted fee amount will
3 then become the new amount for calculating the business license fee for the next fiscal year.

4 (C) For purposes of this Section, the applicable Consumer Price Index shall be the
5 U. S. Consumer Price Index for All Urban Consumers (CPI-U).

6 SECTION 5: Title 6, Chapter 50, Section 360, of the Municipal Code of the City of
7 Las Vegas, Nevada, 1983 Edition, is hereby repealed in its entirety.

8 SECTION 6: Title 6, Chapter 50, of the Municipal Code of the City of Las Vegas,
9 Nevada, 1983 Edition, is hereby amended by adding thereto a new section, designated as Section 360,
10 reading as follows:

11 **6.50.360:** (A) Each licensee shall pay to the Department, in advance, the semiannual license
12 fees set forth in the following schedule, subject to the annual adjustment described in Subsection (B)
13 of this Section:

License Category	Semiannual License Fee (Dollars)
Banquet facility	500
Beer/wine/cooler art event on-sale	300
Beer/wine/cooler on-sale	300
Beer/wine/cooler off-sale	300
Beer/wine/cooler on-off sale	600
Brew/pub/tavern	1,200
Convention facility	1,200
Gift basket limited	300
Gift shop limited	500
Grocery store internet sale	500
Hotel lounge bar	1,200
Keg beer	500
Liquor caterer	500
Nonprofit club general	200
Nonprofit club restaurant service bar	100
Package	750
Permanent trade show facility	2,400
Restaurant service bar	600

Supper club	800
Plus: fee for each additional bar	750
Tavern (one bar)	1,200
Plus: fee for each additional bar	900
Tavern-limited	800
Plus: fee for each additional bar	500
Urban lounge	1,000
Plus: fee for each additional bar	750
Wholesale general	1,000
Wine, beer, cordial, liqueur tasting	600

Each special event general licensee shall pay a license fee of one hundred dollars per day.

Each special event beer/wine licensee shall pay a license fee of seventy-five dollars per day.

(B) At the beginning of each fiscal year commencing with July 1, 2011, each of the license fee amounts referred to in Subsection (A) of this Section shall be adjusted by multiplying that fee amount by the percentage increase in the Consumer Price Index for the year ending on December 31 next preceding the year for which the new rate is being calculated. The adjusted fee amount will then become the new amount for calculating the business license fee for the next fiscal year.

(C) For purposes of this Section, the applicable Consumer Price Index shall be the U. S. Consumer Price Index for All Urban Consumers (CPI-U).

SECTION 7: Title 6 of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby amended by adding thereto a new chapter to consist of the provisions set forth below as Sections 8 and 9 of this Ordinance.

SECTION 8: No person shall engage in the business of renting or leasing property that is zoned or developed for commercial use and is not utilized for residential use without first obtaining and thereafter maintaining a valid unexpired license pursuant to this Title.

SECTION 9: (A) Except as otherwise provided in Subsection (C) and subject to the provisions of Subsection (B), each person who is required to be licensed under this Chapter shall pay, in advance, an annual license fee in an amount that represents the sum of the fee amounts that correspond to each of the properties that are rented or leased by that person, in accordance with the following table:

Property Size (By Square Footage of Floor	Fee Amount (\$)
Less than 200,000 square feet	200
200,001 – 500,000 square feet	350
500,001 – 1,000,000 square feet	500
1,000,001 – 2,000,000 square feet	750
2,000,001 square feet and over	1000

(B) At the beginning of each fiscal year commencing with July 1, 2010, each of the fee amounts referred to in the table Subsection (A) of this Section shall be adjusted by multiplying that fee amount by the percentage increase in the Consumer Price Index for the year ending on December 31 next preceding the year for which the new rate is being calculated. The adjusted fee amount will then become the new amount for purposes of calculating the business license fee for the next fiscal year. For purposes of this Subsection, the applicable Consumer Price Index shall be the U. S. Consumer Price Index for All Urban Consumers (CPI-U).

(C) Any person who engages in the business described in Section 8 of this Ordinance on behalf of another and who, by so doing, is subject to professional licensing under State law, shall be licensed by the City under the applicable professional license category and shall pay the applicable license fee.

SECTION 10: (A) The license fee increases established and provided for in this Ordinance:

(1) Are needed in order to keep pace with inflation and to reflect increased costs associated with the administration and enforcement of LVMC Title 6; and

(2) Are intended to help offset those costs and to provide additional general fund revenues available for providing City services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; and recreational activities and cultural events.

(B) The revenue to be obtained as a result of the license fee increases referred to in Subsection (A) is intended to be used for the purposes described in Paragraph (2) of Subsection (A) of this Section.

SECTION 11: This Ordinance shall become effective on January 1, 2010.

1 SECTION 12: If any section, subsection, subdivision, paragraph, sentence, clause or
2 phrase in this ordinance or any part thereof is for any reason held to be unconstitutional or invalid or
3 ineffective by any court of competent jurisdiction, such decision shall not affect the validity or
4 effectiveness of the remaining portions of this ordinance or any part thereof. The City Council of the
5 City of Las Vegas hereby declares that it would have passed each section, subsection, subdivision,
6 paragraph, sentence, clause or phrase thereof irrespective of the fact that any one or more sections,
7 subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional,
8 invalid or ineffective.

9 SECTION 13: Whenever in this ordinance any act is prohibited or is made or declared
10 to be unlawful or an offense or a misdemeanor, or whenever in this ordinance the doing of any act is
11 required or the failure to do any act is made or declared to be unlawful or an offense or a
12 misdemeanor, the doing of such prohibited act or the failure to do any such required act shall
13 constitute a misdemeanor and upon conviction thereof, shall be punished by a fine of not more than
14 \$1,000.00 or by imprisonment for a term of not more than six months, or by any combination of such
15 fine and imprisonment. Any day of any violation of this ordinance shall constitute a separate offense.

16 SECTION 14: All ordinances or parts of ordinances or sections, subsections, phrases,
17 sentences, clauses or paragraphs contained in the Municipal Code of the City of Las Vegas, Nevada,
18 1983 Edition, in conflict herewith are hereby repealed.

19 PASSED, ADOPTED and APPROVED this ____ day of _____, 2009.

20 APPROVED:

21 By _____
22 OSCAR B. GOODMAN, Mayor

23 ATTEST:

24 _____
25 BEVERLY K. BRIDGES, CMC
City Clerk

26 APPROVED AS TO FORM:

27 Val Steed 6-17-09
Date

1 The above and foregoing ordinance was first proposed and read by title to the City Council on the
2 _____ day of _____, 2009, and referred to the following committee composed of
3 _____ and _____ for recommendation;
4 thereafter the said committee reported favorably on said ordinance on the _____ day of
5 _____, 2009, which was a _____ meeting of said Council; that at said
6 _____ meeting, the proposed ordinance was read by title to the City Council
7 as amended and adopted by the following vote:

8 VOTING "AYE": _____

9 VOTING "NAY": _____

10 ABSENT: _____

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APPROVED:

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By _____
OSCAR B. GOODMAN, Mayor

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ATTEST:

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BEVERLY K. BRIDGES, CMC
City Clerk

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