

1 **BILL NO. 2011-9**

2 **ORDINANCE NO. _____**

3 AN ORDINANCE TO ADD A NUMBER OF SPECIFIC LICENSING CATEGORIES TO THE
4 CITY'S BUSINESS LICENSING REGULATIONS, AND TO PROVIDE FOR OTHER RELATED
MATTERS.

5 Sponsored by: Mayor Oscar B. Goodman

Summary: Adds a number of specific licensing
categories to the City's business licensing
regulations.

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

9 SECTION 1: Title 6, Chapter 4, Section 40, of the Municipal Code of the City of Las
10 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

11 **6.04.040:** Businesses or business locations within the following licensing categories shall pay a
12 one hundred dollars annual business license fee, as set forth below:

13 **Administrative office space**, which is an office location in which specific administrative
14 functions of a business are conducted apart from the primary business location.

15 **Corporate administrative office space**, which is an office location in which centralized
16 administrative functions are conducted on behalf of affiliated business entities, whether the business
17 operations of those entities are conducted at that location or elsewhere.

18 **Lawn and landscape maintenance**, which is any business that provides lawn or landscape
19 maintenance but is not required to have a State contractor's license.

20 **Motor transportation service**, which is any person who provides passenger transportation
21 service for hire, excluding a taxi service. An applicant for this license must furnish a certificate of
22 public convenience and necessity from the Transportation Services Authority in accordance with NRS
23 Chapter 706, or evidence of exemption from the certificate requirement. The fee amount shall be
24 charged for each vehicle operated as part of the business, except that any vehicle which is devoted
25 exclusively to public transportation as designated by a local government within Clark County is
26 exempt from the license fee requirement.

27 **Public bus service**, which is any person who operates a privately owned bus service for the
28 purpose of transporting members of the general public from place to place within the City. The fee

1 amount shall be charged for each bus used in the transportation service. Before a license application
2 may be approved by the City Council, the applicant must file with the City Clerk a map designating
3 the proposed service routes, and must meet all Transportation Service Authority requirements.

4 **Sightseeing bus or limousine service**, which is any person who operates a transportation
5 service utilizing buses or limousines to transport passengers for hire, but which is not operated over
6 fixed routes or between pre-established points. The fee amount shall be charged for each vehicle used
7 in the transportation service. An applicant for this license must furnish a certificate of public
8 convenience and necessity from the Transportation Services Authority, as obtained in accordance with
9 NRS Chapter 706.

10 **Skating rink**, which is any business that offers to the public for a fee the use of any facility,
11 regardless of surface type, for the purpose of skating. The term "skating" includes roller skating, ice
12 skating or any other type or form of skating or skateboarding.

13 **Travel and ticket agency**, which is any person in the business of purchasing and reserving
14 hotel accommodations, transportation, show tickets, entertainment or other vacation incidentals for
15 tourists or other persons. The category does not include any person who furnishes reservations or
16 tickets exclusively for services in an establishment owned by that person.

17 **Truck rental agency**, which is any business that offers trucks for rent. The fee amount shall
18 be charged for each truck available for rental.

19 SECTION 2: Title 6, Chapter 4, Section 60, of the Municipal Code of the City of Las
20 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

21 **6.04.060:** Businesses within the following licensing categories shall pay a two hundred dollars
22 annual business license fee, as set forth below:

23 **Adult day care facility**, which is an establishment operated and maintained to provide care,
24 for not more than twelve hours at a time, on a temporary or permanent basis for aged or infirm
25 persons.

26 **Advertising or marketing service**, which is any business engaged in the act of designing,
27 producing and disseminating information to the general public, including public relations activities
28 on behalf of persons or businesses.

1 **Auto broker**, which is any person who, for a fee or any other consideration, offers to provide
2 to another person the service of arranging, negotiating or assisting in the purchase of a new or used
3 vehicle which has not been registered by the broker.

4 **Automobile leasing**, which is any business that leases automobiles or any other kind of motor
5 vehicle that is required to be licensed by the Department of Motor Vehicles and Public Safety.

6 **Babysitting service**, which is any business whose employees are sent to a home or lodging
7 establishment to care for one or more children who reside there. Each principal of the business and
8 each employee that provides care must obtain a work card pursuant to LVMC Chapter 6.86 and a
9 health card pursuant to regulations of the Health District.

10 **Bail agent or bail enforcement agent**, which is any person who is authorized, employed or
11 contracted by a surety or bail agent to do any of the following:

12 (A) Solicit bail transactions;
13 (B) Execute or countersign undertakings of bail;
14 (C) Pledge currency, money orders or cashier's checks as security for a bail bond
15 in connection with judicial proceedings and receive or be promised money or other things of value
16 therefor;

17 (D) Enforce the terms and conditions of a defendant's release from custody on bail
18 in a criminal proceeding; or

19 (E) Locate, apprehend, or surrender a defendant to custody. Each bail agent and
20 bail enforcement agent is required to have an appropriate State license issued in accordance with NRS
21 Chapter 697 before doing business in the City.

22 **Body piercing**, which is any business that pierces the skin for the purpose of inserting rings,
23 loops, studs or other implements, or which engages in the sale of those items for use in connection
24 with body piercing.

25 **Environmental analysis**, which is any business that tests or analyzes the quality or content
26 of soil, water, atmosphere, or other elements related to the environment.

27 **Health and fitness club**, which is any business that is open to the general public and that
28 provides the use of equipment or facilities for the maintenance or development of physical fitness or

1 the control of weight.

2 **Insurance adjuster**, which is any person who is licensed or required to be licensed as an
3 adjuster under NRS Chapter 684A and who receives compensation for acting as an adjuster, whether
4 acting as an owner, officer, associate, member or employee of a business.

5 **Insurance agency**, which is any business whose agents, brokers, or adjusters transact
6 insurance subject to the regulations of NRS 679A. The license fee for this category includes the first
7 agent, broker or adjuster who otherwise would be required to be pay a license fee under this Section
8 as a sales or service agent or representative.

9 **Managed health care organization**, which is any person who provides, arranges, pays for,
10 or reimburses for the provision of any element of health care services and who controls the amounts
11 to be paid to health care providers by a managed care program.

12 **Management or consulting service**, which is any person or firm that conducts budgeting,
13 management counseling, consulting service or promoting for another.

14 **Merchandise broker**, which is any person who acts as an agent for others in negotiating
15 contracts, purchases, the sale of goods, wares or services and who does not take physical possession
16 of the merchandise.

17 **Photography business**, which is any business that takes photographs for eventual sale to a
18 client or customer of the business.

19 **Remote motor vehicle rental**, which is an automobile ticket rental agency or transportation
20 rental agency location with no vehicles on site.

21 **Residential home care provider**, which is any person who provides or contracts to provide
22 medical supervision, general care, nursing or housekeeping services to the sick, injured or dependent
23 within a home setting, whether on a temporary or permanent basis.

24 **Sales or service agent or representative**, which is any person who sells, solicits, negotiates,
25 offers or performs on behalf of another person the transaction of any instrument or finance related
26 service, including but not limited to insurance, financial or investment advice, securities or similar
27 activities, whether the instrument or service is in possession of the agent or representative and whether
28 the agent or representative is an employee or under contract to perform these activities.

1 **Wire service**, which is any person who engages in the business of transmitting or receiving
2 funds by means of a communication system in which the transmission and reception stations are
3 directly connected by one or more telephones or computers.

4 **Youth employment organization**, which is any for-profit or nonprofit organization whose
5 primary purpose is to hire minors to sell a product or service, either door-to-door or at a fixed location.
6 Principals of an organization must obtain a work card pursuant to LVMC Chapter 6.86. Each
7 organization must comply with State Labor Commission regulations and must first obtain the written
8 consent of the parent or legal guardian of each minor before they are hired.

9 SECTION 3: Title 6, Chapter 4, of the Municipal Code of the City of Las Vegas,
10 Nevada, 1983 Edition, is hereby amended by adding thereto the new sections, designated respectively
11 as Section 153, 155 and 157, reading as follows:

12 **6.04.153:** Subject to the provisions of Subsections (D) and (E) of LVMC 6.02.150, businesses
13 within the following licensing category shall pay a three thousand dollars annual business license fee,
14 as set forth below:

15 **Fulfillment center**, which is a business whose services include without limitation the
16 fulfillment of orders placed directly by a customer or by an affiliate company, whether such orders are
17 placed by means of mail, fax, email, telephone or an internet transaction. The license fee for this
18 category includes all sales-related activities.

19 **6.04.155:** Subject to the provisions of Subsections (D) and (E) of LVMC 6.02.150, businesses
20 within the following licensing categories shall pay a four thousand dollars annual business license fee,
21 as set forth below:

22 **Affiliate company software developer**, which is a business that provides information
23 technology services and/or a technology platform for its corporate affiliates, including without
24 limitation (1) the development of websites, applications, e-commerce, digital assets, and 2) domain
25 name management.

26 **Sales-related call center**, which is a business that is designed, equipped and used to:

27 (A) Handle a large volume of telephone calls pertaining to orders for goods that are
28 placed by telephone or through an Internet website; and

1 (B) Forward such orders directly to a merchant or fulfillment center to complete
2 such transactions.

3 If a call center has more than one business location in the City, an additional fee shall be charged for
4 each such location. If a call center operates on behalf of more than one trade name, an additional fee
5 shall be charged for each additional trade name on whose behalf the call center operates. The license
6 fee for this category includes all sales-related activities.

7 **6.04.157:** Subject to the provisions of Subsections (D) and (E) of LVMC 6.02.150, businesses
8 within the following licensing category shall pay a five thousand dollars annual business license fee,
9 as set forth below:

10 **Internet retailer**, which is any business that sells tangible personal property, digital goods or
11 services primarily over the Internet, and has no walk-in retail sales or services. The license fee for this
12 category includes all sales- and service-related activities.

13 **SECTION 4:** Title 6, Chapter 2, Section 10, of the Municipal Code of the City of Las
14 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

15 **6.02.010:** Unless the context otherwise requires, the scope of all words in this Title shall be
16 liberally construed in order to effectuate the purposes of this Title. In particular, the following words
17 shall have the meaning ascribed to them as follows:

18 "Applicant" means any person who has applied for a City business license, approval of
19 suitability, work card or any permit.

20 "Business" means any business, commercial enterprise, trade, occupation, calling, profession,
21 vocation or activity engaged in, conducted, carried on, advertised or marketed, by any person, his
22 agent or employee for the purpose of gain, benefit or advantage, either direct or indirect.

23 "Department" means the Department of [Finance and Business Services.] Planning.

24 "Director" means the Director of the Department of [Finance and Business Services] Planning
25 and those persons authorized [by him to act in his] to act in the Director's behalf.

26 "Employee" means any person who performs services for another for hire, salary, wages or any
27 other kind of compensation, whether or not the services are casual, temporary or permanent, and
28 whether or not the contract of service is express or implied, oral or written.

1 “Establishment” means any business conducted in or upon any premises, and includes any
2 buildings, improvements, equipment and facilities used or maintained in connection with such
3 business.

4 “Gross sales/gross revenues,” as used in connection with the determination of license taxes,
5 means the total amount of the sale price of all goods sold, the total amount charged or received for the
6 performance of any act, service or employment, of whatever nature it may be, whether or not such
7 service, act or employment is performed as part of or in connection with the sale of goods, wares or
8 merchandise for which a charge is made or credit allowed, including all receipts, cash, credits or
9 property of any kind, any amount for which credit is allowed by the seller to the purchaser without any
10 deduction therefrom on account of the cost of property of any kind, any amount for which credit is
11 allowed by the seller to the purchaser without any deduction therefrom on account of the cost of
12 property sold, cost of materials used, labor or service costs, interest paid or payable, losses or any other
13 expense whatsoever.

14 (A) The term gross sales/gross revenue shall not include:

15 (1) Cash discounts which are allowed or taken on sales/revenue;
16 (2) Over-allowance on trade-ins of used merchandise, cars or goods which
17 are received in trade for the purchase of new merchandise, cars or goods. For purposes of this
18 definition, “over-allowance” means the amount which is allowed on any trade-in which is in excess
19 of the actual sale price of the trade-in by the dealer, whether that sale is wholesale, retail or at auction.
20 In order for a dealer of new merchandise, cars or goods to substantiate deductions for over-allowances,
21 a separate general ledger account must be maintained which accumulates the total over-allowances.
22 This account must be supported by a cash receipt journal or similar journal which summarizes the
23 daily transactions. Each daily entry must be supported by the original contract which clearly
24 substantiates the difference between the actual sales price and the allowance which is given to the
25 customer on the trade-in;

26 (3) Inventory transfers between dealers of new merchandise, cars or goods
27 and their wholly owned leasing companies, wherein no profit is involved. In order for a dealer of new
28 merchandise, cars or goods to substantiate deductions for inventory transfers, a separate account must

1 be maintained in the general ledger for all merchandise, cars or goods which are transferred to its
2 wholly owned leasing company. These transactions must be traceable to a cash receipt journal or
3 similar journal which summarizes daily transactions. Each daily entry must be supported by
4 paperwork which legally transfers the new merchandise, car or goods to the leasing company; [and]

5 (4) Any tax on fuel or retail sales that is collected by the seller[.] ; and

6 (5) Any charge between a purchaser and seller where, at the time a license
7 fee is due, the purchaser and seller are related entities as defined in Section 267 of the Internal
8 Revenue Code.

9 "Health District" means the Southern Nevada Health District.

10 "License" means permission granted by the licensing authority to engage in the business for
11 which the license is issued.

12 "Licensee" means any person to whom a valid license has been issued pursuant to this Title.

13 "License fee" or "license tax" means any money required by law to be paid to obtain, renew
14 or maintain a license.

15 "Metro" means the Las Vegas Metropolitan Police Department.

16 "Person" includes any association, corporation, firm, partnership, trust or other form of
17 business or social association or organization, as well as a natural person and the estate of a natural
18 person.

19 "Personal representative" means any person authorized to act on behalf of the estate of a
20 natural person.

21 "Premises" means land together with all buildings, appurtenances, improvements, parking
22 areas and personal property located thereon.

23 "Principal" means:

24 (A) Any person who is an officer, director, trustee, personal representative or
25 general partner or who has an ownership interest in or voting control of the business equal to or greater
26 than ten percent of the entire ownership of voting control of such business. If the ownership interest
27 or voting control is held by a person other than an individual, then each officer, director, trustee,
28 personal representative or general partner of such person is a principal;

1 (B) Any person who is or will be directly engaged in the administration or
2 supervision of the business; and

3 (C) Any other person if, in the Director's opinion, the person exercises, or is
4 capable of exercising, significant influence over the business.

5 "Professional" means a person who:

6 (A) Holds a license, certificate, registration, permit or similar type of authorization
7 issued by a State regulatory body as defined in NRS 622.060, or who is regulated pursuant to the
8 Nevada Supreme Court Rules; and

9 (B) Practices his or her profession for any type of compensation as an employee.
10 The term "employee" for the purposes of this definition includes an owner, sole proprietor, member,
11 partner or associate of a professional business.

12 "Professional business" means a business which:

13 (A) Holds itself out as offering services regarding one or more of the professions
14 regulated by a State regulatory body as defined in NRS 622.060 or by Nevada Supreme Court Rules;
15 and

16 (B) Employs one or more professionals to provide such services.

17 "Valid unexpired license" means a license that has not been suspended or revoked before its
18 expiration date.

19 SECTION 5: Title 6, Chapter 2, Section 150, of the Municipal Code of the City of
20 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

21 **6.02.150:** (A) Separate licenses or permits must be obtained for each branch establishment
22 or separate place of business, whether the activity is intended to be permanent or temporary.

23 (B) Except as otherwise provided in this Section or with respect to a specific license
24 category established under this Title:

25 (1) A license must be obtained for every class and type of business in this
26 Code specified, even though several classes or types of business may be operated by the same person
27 and at the same place of business[.]; and

28 (2) The license fee applicable to each type or class must be paid, whether

1 the fee is based on gross sales pursuant to LVMC 6.04.005 or is a semiannual or annual fixed license
2 fee established elsewhere in this Code.

3 (C) A person conducting several classes or types of businesses, each of which is
4 required by LVMC 6.04.005 to pay a license fee on the basis of gross sales, at the same location and
5 under the same business name, shall, unless otherwise directed by the Director, apply for and obtain
6 only one license.

7 (D) A person who falls within a license category described in Subsection (E) shall
8 be subject to the gross sales license fee described in LVMC 6.04.005 unless, for one or more future
9 licensing periods, the person elects to pay the fixed annual license fee established in the applicable
10 Code section described in Subsection (E). As deemed appropriate, the Director shall establish
11 deadlines, procedures and other requirements for making the election described in this Subsection.

12 (E) The following license categories are subject to the election provisions of
13 Subsection (D):

14 (1) Corporate administrative office space, as described in LVMC 6.04.040.
15 (2) Fulfillment center, as described in LVMC 6.04.153.
16 (3) Affiliate company software developer or sales-related call center, as
17 described in LVMC 6.04.155.

18 (4) Internet retailer, as described in LVMC 6.04.157.

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

27 SECTION 7: Whenever in this ordinance any act is prohibited or is made or declared
28 to be unlawful or an offense or a misdemeanor, or whenever in this ordinance the doing of any act is

1 required or the failure to do any act is made or declared to be unlawful or an offense or a
2 misdemeanor, the doing of such prohibited act or the failure to do any such required act shall
3 constitute a misdemeanor and upon conviction thereof, shall be punished by a fine of not more than
4 \$1,000.00 or by imprisonment for a term of not more than six months, or by any combination of such
5 fine and imprisonment. Any day of any violation of this ordinance shall constitute a separate offense.

6 SECTION 8: All ordinances or parts of ordinances or sections, subsections, phrases,
7 sentences, clauses or paragraphs contained in the Municipal Code of the City of Las Vegas, Nevada,
8 1983 Edition, in conflict herewith are hereby repealed.

9 PASSED, ADOPTED and APPROVED this _____ day of _____, 2011.

10 APPROVED:

11 By _____
12 OSCAR B. GOODMAN, Mayor

13 ATTEST:

14 _____
15 BEVERLY K. BRIDGES, MMC
City Clerk

16 APPROVED AS TO FORM:

17 Val Hood 2-8-11
18 Date

1 The above and foregoing ordinance was first proposed and read by title to the City Council on the
2 ____ day of _____, 2011, 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 _____, 2011, 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 first introduced and adopted by the following vote:

8 VOTING "AYE": _____

9 VOTING "NAY": _____

10 ABSENT: _____

11

12 APPROVED:

13

14 By _____
OSCAR B. GOODMAN, Mayor

15 ATTEST:

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17 BEVERLY K. BRIDGES, MMC
City Clerk

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