

**BILL NO. 2014-40**

**ORDINANCE NO. \_\_\_\_\_**

AN ORDINANCE TO REPEAL AND REPLACE LVMC CHAPTER 6.04 RELATING TO BUSINESS LICENSE FEES; PROVIDING FOR VARIOUS FEE INCREASES AND DECREASES; CONSOLIDATING OR ELIMINATING A NUMBER OF FEE CATEGORIES; CLARIFYING THE DEFINITION OF "GROSS SALES/GROSS REVENUE" FOR FEE PURPOSES; MAKING CONFORMING CHANGES TO LVMC CHAPTER 6.02 AND OTHER CODE PROVISIONS; AND PROVIDING FOR OTHER RELATED MATTERS

Sponsored/Proposed by: Undetermined

Summary: Repeals and replaces LVMC Chapter 6.04 relating to business license fees, including provisions for various fee increases and decreases, and provisions consolidating or eliminating a number of fee categories; and amends other LVMC Title 6 provisions to clarify the definition of "gross sales/gross revenue" for fee purposes and make other conforming amendments.

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

SECTION 1: The City Council finds that there is a need to increase or adjust license fees, as well as consolidate license fee categories for purposes of simplification and administration. Any increased revenue to be obtained as a result of the adoption of this Ordinance will be used to support technology costs of processing and monitoring business licensing and to either increase or maintain existing efficiencies related to administration and enforcement. The City has made a significant investment in licensing technology and will have to continue to do so, as well as investing in maintain existing technology. Additionally, the City has the need to maintain staffing levels to meet customer service demands and comply with licensing cycle timing and schedules.

SECTION 2: Title 6, Chapter 4, of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby repealed in its entirety.

SECTION 3: Title 6 of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby amended by adding thereto a new chapter, designated as Chapter 4, consisting of the provisions set forth as Sections 6.04.005 to 6.04.160, inclusive, reading as follows:

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

| Semiannual Gross Income (Dollars) | Semiannual License Fee (Dollars)   |
|-----------------------------------|------------------------------------|
| 0-30,000                          | 55.00                              |
| 30,001-180,000                    | 100.00                             |
| 180,001-300,000                   | 200.00                             |
| 300,001-540,000                   | 300.00                             |
| 540,001-720,000                   | 400.00                             |
| 720,001-900,000                   | 500.00                             |
| 900,001-1,080,000                 | 600.00                             |
| 1,080,001-1,250,000               | 700.00                             |
| 1,250,001 and over                | Gross income multiplied by 0.00056 |

(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.

**6.04.010:** (A) Persons doing business in the licensing categories described in the Sections of this Chapter that follow shall pay in advance a semiannual or annual license fee at the specified rates.

(B) For administrative purposes, the Director may bill any initial or subsequent annual license fee referenced in Subsection (A) of this Section on a semiannual basis.

**6.04.020:** Businesses within the following licensing categories shall pay an annual license fee of fifty dollars:

Barber or cosmetology, which is any person or establishment that is licensed or required to be licensed pursuant to the provisions of NRS Chapter 643 or 664 and that offers barber or cosmetology services to the general public. The fee amount shall be charged for each customer chair or station provided for a licensed professional.

Billiard or pool hall, with the fee amount to be charged for each billiard or pool table.

Bowling center, which is a business providing a place to engage in the sport of bowling. The fee amount shall be charged for each alley.

1 Express delivery service, which is any business providing a transport of goods from one location to another  
2 location for a fee. The license fee shall be charged for the first vehicle used in the business, and a thirty  
3 dollar annual fee to be charged for each additional vehicle used in the business. An applicant for this  
4 license may be required by the Director to furnish a State license or certificate, if applicable, or written  
5 verification that such license or certificate is not required.

6 Interactive entertainment center, which is any establishment whose primary purpose is to provide  
7 technology enabled interactive entertainment, including, but not limited to, motion simulation, networked  
8 multi-site multi-player games, multi-media, and virtual reality based games for use by patrons of the  
9 establishment. The fee amount shall be charged for each playing station or payment receptacle that pertains  
10 to a game, multi-media or computer-related activity, devices or other form of entertainment. Any other  
11 type of business to be conducted on the premises, including any separate-leased area of the premises, must  
12 be separately licensed and is subject to any background investigation applicable thereto.

13 Nonprofit commercial enterprise, which is any commercial enterprise regularly engaged in by an  
14 organization that has duly qualified as tax exempt under the Internal Revenue Code. The category does not  
15 include an organization whose commercial activities consist solely of one or more of the following:

- 16 (A) Occasional fundraising activities;
- 17 (B) Solicitation activities that are governed by the provisions of State law pertaining to  
18 solicitation by nonprofit organizations; or
- 19 (C) The sale of items that are intended to convey a religious, political or ideological  
20 message.

21 Transfer and storage company, which is any business providing transportation and storage of household  
22 goods, commercial goods or other commodities. The fee amount shall be charged for the first truck used in  
23 the business, and a thirty dollar annual fee to be charged for each additional truck used in the business.

24 **6.04.030:** Businesses or business locations within the following licensing categories shall pay an  
25 annual license fee of one hundred dollars:

26 Tobacco dealer, which is any person licensed pursuant to NRS Chapter 370 to sell tobacco. The fee

1 amount shall be charged for each sales location, whether a machine, retail location, or warehouse facility.

2 Motor carrier and transportation services, which is any business operating as a common motor carrier as  
3 defined in NRS Chapter 706 that provides trucking, passenger transportation service including limousine  
4 and sightseeing for hire over fixed or non-fixed routes. An applicant for this license must furnish a  
5 certificate of public convenience and necessity from the Transportation Services Authority in accordance  
6 with NRS Chapter 706, or evidence of exemption from the certificate requirement. The fee amount of one  
7 hundred dollars shall be charged for each vehicle operated as part of the business, except that any vehicle  
8 which is devoted exclusively to public transportation as designated by a local government within Clark  
9 County is exempt from the license fee requirement.

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

12 **6.04.040:** Businesses within the following licensing categories shall pay an annual license fee of two  
13 hundred dollars:

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

16 Administrative and corporate office space, which is an office location in which specific administrative  
17 functions or centralized functions of a business are conducted apart from the primary or affiliated business  
18 entities, whether the business operations of those entities are conducted at that location or elsewhere.

19 Carwash, which is a stationary business that offers services to clean cars by either coin operation or direct  
20 payment, whether or not it is operated in conjunction with another business. The services offered may  
21 include the washing, waxing, cleaning and detailing of motor vehicles by human effort.

22 Construction related services, which is any business that removes construction materials from construction  
23 sites for transportation to a disposal site, provides ancillary services to construction projects such as  
24 equipment used to pump or disperse concrete or construction related services which do not require a license  
25 per NRS Chapter 624. For purposes of this category, "construction materials" includes without limitation  
26 wood, plaster, metals, asphaltic substances, brick, block, concrete, excavation dirt, rock, stone and gravel.

1 Designer-draftsman, which is any person who specializes in the planning or execution of the layout,  
2 decorations or furnishing for any interior structure, including advice related to or sales of decorator items,  
3 window and wall coverings or furnishings, or who prepares drawings or sketches of structures, but who is  
4 not acting as an architect under NRS Chapter 623.

5 Permanent makeup, which is any business that enhances or alters facial characteristics by inserting  
6 indelible pigment under the skin or by the production of scars.

7 Personal services, which is any business that provides personal services, including without limitation a  
8 wake-up service, reminder service, errand service, vehicle registration service, personal chef or cook  
9 service, or shopping service. The category does not include any service that is designated or included in  
10 another category identified in this Title.

11 Recreation facility, which is a business that offers to the public for a fee the use of recreational courts  
12 including tennis, handball or similar courts, swimming pool, rock climbing, health or fitness facility a  
13 skating facility on any indoor or outdoor surface and includes skating or skateboarding or similar facility.

14 Rental referral service, which is any person who provides a listing or referral service for the rental of  
15 apartments, equipment, or other types of rentals. The category does not include any person or business that  
16 is required to be licensed under NRS Chapter 645.

17 Residential property maintenance provider, which is any person who provides onsite property maintenance  
18 or clean up services, such as, but not limited to the following services: handyman, janitorial, maid, lawn  
19 maintenance, pest control, pool and/or spa cleaning, power washing, sewer/septic pumping or cleaning, tree  
20 trimming or window cleaning primarily at, in or upon residential structures. This classification does not  
21 include activities requiring a contractor's license pursuant to NRS Chapter 624, nor does this classification  
22 include activities that primarily includes onsite property maintenance or clean up services at, in or upon  
23 commercial structures.

24 Riding horse rental, which is any person who provides riding horses for rent or provides boarding, stabling  
25 or training for riding horses.

26 School, which is any institution or place of education or instruction, or any individual acting as a tutor,

1 facilitator, trainer or otherwise providing instruction in a skill, except for an institution or individual  
2 offering post-secondary education.

3 Shooting range, which is any business that operates a weapons range for practice, competition, training or  
4 instruction other than a law enforcement agency.

5 Valet parking, which is any person engaged in providing for customers the service of parking private  
6 vehicles in a designated area. The category does not include any person who provides parking services for  
7 the customers of a business and is employed by that business.

8 Visual arts, which is any person or business that engages in photography, painting or other image medium  
9 that produces such materials for sale to a client, customer or gallery.

10 Vocational rehabilitation counselor, which is any person who is licensed or required to be certified in  
11 accordance with NRS Chapter 615 and who provides the service of counseling clients relative to labor  
12 market assessments, job development, job assessments or employer consultation in the area of industrial or  
13 vocational rehabilitation within the health care industry.

14 **6.04.050:** Businesses within the following licensing categories shall pay an annual license fee of two  
15 hundred fifty dollars:

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

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

- 21 (A) Solicit bail transactions;
- 22 (B) Execute or countersign undertakings of bail;
- 23 (C) Pledge currency, money orders or cashier's checks as security for a bail bond in  
24 connection with judicial proceedings and receive or be promised money or other things of value therefor;
- 25 (D) Enforce the terms and conditions of a defendant's release from custody on bail in a  
26 criminal proceeding; or

1 (E) Locate, apprehend, or surrender a defendant to custody. Each bail agent and bail  
2 enforcement agent is required to have an appropriate State license issued in accordance with NRS Chapter  
3 697 before doing business in the City.

4 Business service, which is any person or business, other than a professional licensed pursuant to LVMC  
5 6.04.060, who engages in providing one or more general business services that is generally performed  
6 internally to a business including without limitation, billing, mailing, printing, customer service  
7 evaluations, tax preparation, the processing of claims or other paperwork, resident agent, holding company  
8 or other support services such as, telephone answering, paging and message forwarding services,  
9 bookkeeping services or other miscellaneous support services.

10 Contractor, which is any person who is licensed or required to be licensed as a contractor under NRS  
11 Chapter 624, whether or not the contractor maintains a business location within the corporate limits of the  
12 City.

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

15 Management or consulting service, which is any person or firm that conducts budgeting, management  
16 counseling, consulting service or promoting for another.

17 Membership service club or membership use club, which is any person or business that charges a  
18 membership fee for the right to use or purchase equipment or services or to obtain discount privileges.

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

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

25 Travel and tour services, which is any person in the business of conducting tours, selling or purchasing and  
26 reserving hotel accommodations, transportation, show tickets, entertainment or other vacation incidentals

1 for tourists or other persons and is not regulated by the Nevada Transportation Services Authority.

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

5 **6.04.060:** (A) Unless otherwise provided in this Chapter, each professional business located in  
6 the City shall pay an annual business license fee, based on the number of professionals it employs, at the  
7 rate of two hundred dollars for the first professional and one hundred fifty dollars for each additional  
8 professional. The annual rate for each additional professional who acts as a sales agent, broker, or adjuster  
9 on behalf of an insurance services provider regulated by State law, or who acts as a sales agent, broker or  
10 servicer with respect to other financial transactions, shall be two hundred dollars.

11 (B) Each professional business located outside of the City and which does business in  
12 the City shall pay an annual business license fee of two hundred dollars.

13 (C) Each professional business that consists of an individual who meets the following  
14 criteria shall pay an annual business license fee of one hundred fifty dollars no later than June 1, for the  
15 succeeding annual period:

16 (1) Acts as a real estate broker-salesperson, real estate salesperson or property  
17 manager under NRS Chapter 645, or any combination thereof;

18 (2) Works out of a location within the City or, in the case of a person acting as  
19 a property manager, either works out of a location within the City or manages property located within the  
20 City; and

21 (3) Is associated with a real estate broker licensed under NRS Chapter 645 by  
22 means of an independent contractor relationship.

23 (D) In accordance with Section 6.04.005, each professional business shall pay a  
24 semiannual business license fee based on its gross sales of products or services within the City not related  
25 to or required in the performance of professional services.

26 (E) Each professional business shall pay whichever is greater, an annual license fee

1 based on its gross revenue or a license fee based on a flat amount per professional pursuant to Subsection  
2 (A) of this Section if there are more than one hundred professionals working for the professional business.

3 **6.04.070:** Businesses within the following licensing categories shall pay an annual license fee of  
4 three hundred dollars:

5 Appraiser, which is any person, other than a real estate appraiser, who estimates the worth or features of an  
6 item of personal property.

7 Armored car service, which is a business that provides for hire the transportation of money, currency, bank  
8 notes, money orders, bonds, notes, gaming chips and other valuable property, instruments or documents.

9 Automobile towing service, which is a business engaged in towing motor vehicles. The category does not  
10 include any service station or garage which, as an incident to providing repairs, tows automobiles to its  
11 place of business to make such repairs.

12 Marketing and business consulting, which is any person or firm engaged in designing, producing and  
13 disseminating information to the general public, including public relations activities on behalf of persons or  
14 businesses, and which may also conduct analysis, budgeting and management counseling.

15 Mini-storage facility, which is a facility with enclosed storage space, divided into compartments no larger  
16 than five hundred square feet in size, which is provided for use by individuals to store personal items or by  
17 businesses to store materials for operation of a business establishment.

18 Radio station, which is any establishment located in the City that is licensed or required to be licensed by  
19 the Federal Communications Commission and is engaged in the commercial transmission of radio  
20 broadcasting by means of electromagnetic signals over public airways, public airwaves, public spectrum or  
21 by means of a site available over the Internet.

22 Recreational vehicle park, which is any person who offers an area or tract of land where lots are rented or  
23 held out for rent to accommodate a recreational vehicle or where outdoor accommodations for camping are  
24 provided.

25 Warehouse or storage, which is any person who engages in the business of storing the personal household  
26 goods and effects of another, and who holds himself out to the public as providing such storage.

1 **6.04.080:** Businesses within the following licensing categories shall pay an annual license fee of five  
2 hundred dollars:

3 Collection or credit reporting agency, which is any person that is licensed or required to be licensed as a  
4 collection agency under NRS Chapter 649, or is a person described in NRS 598C. 100. The fee amount  
5 shall be charged for each office location.

6 Employment agency or contract labor service, which is any person licensed or required to be licensed under  
7 NRS Chapter 611, or who by contract supplies employees to perform temporary labor services for another  
8 under circumstances in which the individuals performing the labor do not become employees of the  
9 recipient of the services.

10 Tattoo and body art, which is any business that places indelible marks and figures upon the body by  
11 inserting pigment under the skin or by the production of scars, or that pierces the skin for the purpose of  
12 inserting rings, loops, studs or other implements.

13 Television broadcast station, which is any establishment located within the City that is licensed or required  
14 to be licensed by the Federal Communications Commission and is engaged in the commercial transmission  
15 of television broadcasting by means of electromagnetic signals over the public airways, public airwaves,  
16 public spectrum or by means of a site available over the Internet.

17 **6.04.090:** Businesses within the following licensing categories shall pay an annual license fee of six  
18 hundred fifty dollars:

19 Advertising space leasing or selling, which is a person engaged in any form of leasing or selling outdoor  
20 advertising space, whether the space is at a fixed or mobile location.

21 Commodity or securities broker or dealer, which is any person engaged in the business of effecting  
22 transactions in commodity options or securities transactions.

23 Credit union, which is an organization that qualifies to operate as a credit union under NRS Chapter 678.  
24 The fee amount shall apply to each principal office and branch office thereof.

25 Health maintenance organization or managed health care organization, which is any person who:

26 (A) Has been granted a certificate of authority under NRS Chapter 695C to provide

one or more health care services, is organized and operated by an insurance company, and is responsible for the availability and accessibility of such services to its enrollees; or

(B) Provides, arranges, pays for, or reimburses for the provision of any element of health care services and who controls the amounts to be paid to health care providers by a managed care program.

Title insurance company, which is any business that is licensed or required to be licensed under NRS Chapter 692A.

Trust company, which is any business that is licensed or required to be licensed under NRS Chapter 669.

**6.04.100:** Businesses within the following licensing category shall pay an annual license fee of eight hundred dollars:

Finance company, which is any person other than a bank, mortgage company, savings and loan, credit union, trust company or pawnbroker, who is licensed or required to be licensed under NRS Chapter 675 in order to lend money to others for profit or to hold himself out to the general public as such.

**6.04.110:** Businesses within the following licensing categories shall pay an annual license fee of one thousand dollars:

Bank, commercial bank or banking corporation, which is any establishment, whether chartered by the State or Federal government, conducting the business of receiving money as demand deposits or otherwise carrying on banking or banking trust business. The fee shall be charged to each principal facility and branch facility thereof.

Non-depository lender, which is any person who is licensed or required to be licensed under NRS Chapter 604A to operate a check-cashing service, deferred deposit loan service, high-interest loan service, or title loan service.

Thrift company, which is any company licensed as such under NRS Chapter 677. The fee amount shall be charged to each principal facility and branch facility thereof.

Time-share project broker, representative or sales agent, which is any person defined as such in NRS 119A.090, 119A.120 or 119A.130.

1 **6.04.120:** Businesses within the following licensing category shall pay an annual license fee of one  
2 thousand two hundred dollars:

3 Bankrupt, damaged or assigned merchandise dealer, which is any person who sells, whether by assignment,  
4 consignment or otherwise, any bankrupt or damaged stock of merchandise or other items of value.

5 **6.04.130:** Subject to the provisions of Subsections (D) and (E) of LVMC 6.02.150, businesses within  
6 the following licensing category shall pay an annual license fee of three thousand dollars:

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

11 **6.04.140:** Subject to the provisions of Subsections (D) and (E) of LVMC 6.02.150, businesses within  
12 the following licensing categories shall pay an annual license fee of four thousand dollars:

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

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

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

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

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

25 **6.04.150:** Subject to the provisions of Subsections (D) and (E) of LVMC 6.02.150, businesses within  
26 the following licensing category shall pay an annual license fee of five thousand dollars:

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

**6.04.160:** Businesses within the following licensing categories shall pay an annual fixed incremental license fee based upon the following schedules:

Mobile home park, which is any person who offers an area or tract of land where two or more mobile homes or mobile home lots are sold, rented, leased owned or held out for that purpose. The semiannual license fee shall be calculated in accordance with the following schedule:

| Number of Spaces | Fee (Dollars)                       |
|------------------|-------------------------------------|
| 1 to 50          | 150.00                              |
| 51 to 100        | 300.00                              |
| Over 100         | 300.00 plus 5.00 per space over 100 |

Parking lot. For the operation of a public or semipublic parking lot, the semiannual license fee shall be calculated in accordance with the following schedule:

| Number of Vehicle Parking Spaces | Fee (Dollars) |
|----------------------------------|---------------|
| 1 to 50                          | 150.00        |
| Over 50                          | \$200.00      |

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

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

“Ancillary license” means a license issued that is incidental to a primary business.

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

“Business” means any business, commercial enterprise, trade, occupation, calling, profession,

1 vocation or activity engaged in, conducted, carried on, advertised or marketed, by any person, his agent or  
2 employee for the purpose of gain, benefit or advantage, either direct or indirect.

3 "Department" means the Department of Planning.

4 "Director" means the Director of the Department of Planning and those persons authorized to act in  
5 the Director's behalf.

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

9 "Establishment" means any business conducted in or upon any premises, and includes any  
10 buildings, improvements, equipment and facilities used or maintained in connection with such business.

11 "Governmental entity" means an entity of Federal, State or local government whose activities are  
12 exempt from Federal income taxation.

13 "Gross sales/gross revenues," as used in connection with the determination of license fees, means  
14 the total amount of the sale price of all goods sold, the total amount charged or received for the  
15 performance of any act, service or employment, of whatever nature it may be, whether or not such service,  
16 act or employment is performed as part of or in connection with the sale of goods, wares or merchandise  
17 for which a charge is made or credit allowed, including all receipts, cash, credits or property of any kind,  
18 any amount for which credit is allowed by the seller to the purchaser without any deduction therefrom on  
19 account of the cost of property of any kind, any amount for which credit is allowed by the seller to the  
20 purchaser without any deduction therefrom on account of the cost of property sold, cost of materials used,  
21 labor or service costs, interest paid or payable, losses or any other expense whatsoever. For purposes of  
22 this definition, "goods" includes without limitation beverage items. The revenue of a business that includes  
23 the sale of alcoholic beverages includes revenue from alcoholic beverage sales.

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

25 (1) Cash discounts which are allowed or taken on sales/revenue;

26 (2) Over-allowance on trade-ins of used merchandise, cars or goods which are

received in trade for the purchase of new merchandise, cars or goods. For purposes of this definition, “over-allowance” means the amount which is allowed on any trade-in which is in excess of the actual sale price of the trade-in by the dealer, whether that sale is wholesale, retail or at auction. In order for a dealer of new merchandise, cars or goods to substantiate deductions for over-allowances, a separate general ledger account must be maintained which accumulates the total over-allowances. This account must be supported by a cash receipt journal or similar journal which summarizes the daily transactions. Each daily entry must be supported by the original contract which clearly substantiates the difference between the actual sales price and the allowance which is given to the customer on the trade-in;

(3) Inventory transfers between dealers of new merchandise, cars or goods and their wholly owned leasing companies, wherein no profit is involved. In order for a dealer of new merchandise, cars or goods to substantiate deductions for inventory transfers, a separate account must be maintained in the general ledger for all merchandise, cars or goods which are transferred to its wholly owned leasing company. These transactions must be traceable to a cash receipt journal or similar journal which summarizes daily transactions. Each daily entry must be supported by paperwork which legally transfers the new merchandise, car or goods to the leasing company;

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

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

“Health District” means the Southern Nevada Health District.

“License” means permission granted by the licensing authority to engage in the business for which the license is issued, which permission typically is evidenced by a written document.

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

“License fee” means any money required by law to be paid to obtain, renew or maintain a license.

“Metro” means the Las Vegas Metropolitan Police Department.

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

1           “Personal representative” means any person authorized to act on behalf of the estate of a natural  
2 person.

3           “Premises” means land together with all buildings, appurtenances, improvements, parking areas  
4 and personal property located thereon.

5           “Primary license” means a license issued that represents the primary focus of a business.

6           “Principal” means:

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

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

14                   (C)   Any other person if, in the Director’s opinion, the person exercises, or is capable of  
15 exercising, significant influence over the business, including, but not limited to, a natural person or  
16 corporate entity that provides a source of funding for the initial capitalization and/or the ongoing payment  
17 of expenses for the business.

18           “Professional” means a person who:

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

22                   (B)   Practices his or her profession for any type of compensation as an employee of a  
23 professional business. The term “employee of a professional business,” for the purposes of this definition,  
24 includes an owner, sole proprietor, member, partner or associate of a professional business, but does not  
25 include a person who, under a contractual arrangement with a professional business, provides services for  
26 or in association with that business as an independent contractor.

1           “Professional business” means a business which:

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

4                   (B)     Provides such services through the business’s principals, professionals, or others  
5 qualified under State law or Nevada Supreme Court Rules to provide such services.

6 For purposes of licensing and the payment of business license fees, the term includes the business activities  
7 of a person who provides or offers to provide such services in association with, and by means of an  
8 independent contractor relationship with, another professional business providing those services.

9           “Valid unexpired license” means a license that has not been suspended or revoked before its  
10 expiration date.

11                   SECTION 5:   Title 6, Chapter 2, Section 115, of the Municipal Code of the City of Las  
12 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

13 **6.02.115:**       (A)     The Department may collect license fees and issue business licenses for the City  
14 and any other jurisdiction participating in a multi-jurisdictional business license program authorized by  
15 LVMC 6.02.060(D) and an appropriate interlocal agreement between the parties participating in such a  
16 program.

17                   (B)     The following license categories are eligible for multi-jurisdictional business  
18 licensing:

- 19                               (1)     [Delivery] Express delivery service pursuant to [6.04.030;] 6.04.020;
- 20                               (2)     Contractor pursuant to LVMC [6.04.070;] 6.04.050;
- 21                               (3)     Professional business pursuant to LVMC [6.04.065;] 6.04.060; and
- 22                               (4)     Residential property maintenance provider pursuant to LVMC [6.04.050.]
- 23 6.04.040.

24                   (C)     Notwithstanding any provision in this Chapter to the contrary, the City shall not  
25 accept license fees nor renew a multi-jurisdictional business license in a participating jurisdiction upon  
26 receipt of a written notice by a participating jurisdiction directing the City not to renew such license in its

1 jurisdiction. In this capacity, the City is merely acting as the conduit for non-renewal by the non-renewing  
2 participating jurisdiction, and any review or appeal of such decision to not renew the license by the City  
3 must occur at the jurisdiction directing the non-renewal of the license. The City shall not hear any review  
4 or appeal of such non-renewal.

5 (D) Notwithstanding any provision in this Chapter to the contrary, the City shall  
6 suspend or revoke a multi-jurisdictional business license in a participating jurisdiction upon receipt of a  
7 written notice by a participating jurisdiction directing the City to suspend or revoke such license in its  
8 jurisdiction. In this capacity, the City is merely acting as the conduit for suspension or revocation by the  
9 participating jurisdiction, and any review or appeal of such decision to suspend or revoke the license by the  
10 City must occur at the jurisdiction directing the suspension or revocation of the license. The City shall not  
11 hear any review or appeal of such suspension or revocation.

12 (E) Subsections (C) and (D) only permit the City to act to levy disciplinary action  
13 against a multi-jurisdictional business licensee in a jurisdiction other than the City at the direction of  
14 another participating jurisdiction. Such provisions do not permit the City to levy disciplinary action against  
15 any licensee doing business within the City's jurisdiction without following the provisions for disciplinary  
16 action provided by this Chapter.

17 (F) Notwithstanding any provisions to the contrary, if a business possessing a  
18 multi-jurisdictional business license issued by the City permanently closes its primary fixed business within  
19 the boundaries of the City, renewal fees shall not be accepted and such license shall not be renewed by the  
20 City.

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

23 **6.02.150:** (A) Separate licenses or permits must be obtained for each assumed or fictitious name  
24 on file with the County that is associated with a business, branch establishment or separate place of  
25 business, whether the activity is intended to be permanent or temporary.

26 (B) Except as otherwise provided in this Section or with respect to a specific license

category established under this Title:

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

(2) The license fee applicable to each type or class must be paid, whether the fee is based on gross sales pursuant to LVMC 6.04.005 or is a semiannual or annual fixed license fee established elsewhere in this Code.

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

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

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

(1) ~~[Corporate administrative]~~ Administrative and corporate office space, as described in LVMC 6.04.040.

(2) Fulfillment center, as described in LVMC ~~[6.04.153.]~~ 6.04.130.

(3) Affiliate company software developer or sales-related call center, as described in LVMC ~~[6.04.155.]~~ 6.04.140.

(4) Internet retailer, as described in LVMC ~~[6.04.157.]~~ 6.04.150.

(F) For any business license subject to a fixed license fee pursuant to Chapter 6.04, the Department may issue a related license and take other appropriate administrative action in order to facilitate

1 the collection of gross sales-based fees that the business owes for related activity not covered by the  
2 business's fixed license fee.

3 SECTION 7: Title 6, Chapter 10, Section 10, of the Municipal Code of the City of Las  
4 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

5 **6.10.010:** As used in this Chapter, unless the context otherwise requires, the words and terms defined  
6 in this Section have the meanings ascribed to them herein, as follows:

7 "Amusement park" means a business premises which has one or more buildings or structures, is operated  
8 on a permanent basis, and is designed to provide amusement, pleasure or relaxation and promotes some  
9 theme, motif or concept, including a location that provides lifts, tramways, monorails, elevators, or  
10 escalators or other conveyances or rides or roller coasters for entertainment or amusement of the public,  
11 together with any incidental sale of refreshments, food, gifts or novelties. The category does not include an  
12 arcade or small game room, or an interactive entertainment center as described in LVMC [6.04.160.]

13 6.04.020. Any other type of business to be conducted on the premises, including any separate-leased area of  
14 the premises must be separately licensed and is subject to any background investigation applicable thereto.

15 "Arcade" means any separate room or enclosed area used for the primary purpose of providing access to a  
16 minimum of twenty-five coin-operated amusement machine devices not intended or played for gambling  
17 purposes.

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

19 "Small game room" means any separate room or enclosed area used for the primary purpose of providing  
20 access to less than twenty-five coin-operated amusement machines or devices not intended or played for  
21 gambling purposes.

22 SECTION 8: Title 6, Chapter 52, Section 50, of the Municipal Code of the City of Las  
23 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

24 **6.52.050:** (A) Each massage establishment must pay in advance an annual license fee of four  
25 hundred dollars, together with the additional license fees for professional employees described in LVMC  
26 [6.04.065.] 6.04.060. A massage establishment with separate facilities for men and women shall be

1 considered a single massage establishment and shall be charged a single license fee every year.

2 (B) Each independent massage therapist and massage establishment licensee  
3 practitioner must pay in advance an annual license fee of two hundred dollars.

4 SECTION 9: Title 11, Chapter 68, Section 110, of the Municipal Code of the City of  
5 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

6 **11.68.110:** Notwithstanding the requirements set forth in other provisions of the Las Vegas Municipal  
7 Code, The Fremont Street Experience Limited Liability Company shall be licensed with a miscellaneous  
8 service license and pay a license fee according to its gross sales as provided in Section [6.04.050] 6.04.005  
9 of the Las Vegas Municipal Code. So long as such fee is paid, The Fremont Street Experience Limited  
10 Liability Company is exempt from the following provisions:

11 (A) The permit fees, licensing requirements and prohibitions contained in Chapters  
12 6.19, 6.26, 6.30, 6.32, 6.42, 6.54, 6.62, 6.73, 6.76, 6.78, 6.81, 6.84;

13 (B) LVMC 6.50.190 and 6.50.200, with respect to events to which those sections  
14 pertain;

15 (C) The special use permit and site plan development review requirements of Title 19  
16 that would otherwise apply;

17 (D) The special sign standards set forth in LVMC 19.10.100(C); and

18 (E) The on-site parking and loading requirements of Title 19 that would otherwise  
19 apply.

20 →The exemptions granted in this section apply to The Fremont Street Experience Limited Liability  
21 Company and its employees in connection with the acquisition construction, improvement, operation,  
22 management and maintenance of the Pedestrian Mall.

23 SECTION 10: If any section, subsection, subdivision, paragraph, sentence, clause or  
24 phrase in this ordinance or any part thereof is for any reason held to be unconstitutional or invalid or  
25 ineffective by any court of competent jurisdiction, such decision shall not affect the validity or  
26 effectiveness of the remaining portions of this ordinance or any part thereof. The City Council of the City

1 of Las Vegas hereby declares that it would have passed each section, subsection, subdivision, paragraph,  
2 sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections,  
3 subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional, invalid or ineffective.

4 SECTION 11: All ordinances or parts of ordinances or sections, subsections, phrases,  
5 sentences, clauses or paragraphs contained in the Municipal Code of the City of Las Vegas, Nevada, 1983  
6 Edition, in conflict herewith are hereby repealed.

7 PASSED, ADOPTED and APPROVED this \_\_\_\_ day of \_\_\_\_\_, 2014.

8 APPROVED:

9  
10 By \_\_\_\_\_  
CAROLYN G. GOODMAN, Mayor

11 ATTEST:

12 \_\_\_\_\_  
13 BEVERLY K. BRIDGES, MMC  
City Clerk

14 APPROVED AS TO FORM:

15 Val Steed 5-22-14  
16 Val Steed, Date  
Deputy City Attorney

1 The above and foregoing ordinance was first proposed and read by title to the City Council on the \_\_\_\_  
2 day of \_\_\_\_\_, 2014, and referred to a committee for recommendation, the committee  
3 being composed of the following members \_\_\_\_\_  
4 \_\_\_\_\_;  
5 thereafter the said committee reported favorably on said ordinance on the \_\_\_\_ day of  
6 \_\_\_\_\_, 2014, which was a \_\_\_\_\_ meeting of said Council; that at said  
7 \_\_\_\_\_ meeting, the proposed ordinance was read by title to the City Council as first  
8 introduced and adopted by the following vote:

9 VOTING "AYE": \_\_\_\_\_

10 VOTING "NAY": \_\_\_\_\_

11 ABSENT: \_\_\_\_\_

12 APPROVED:

13  
14 By \_\_\_\_\_  
CAROLYN G. GOODMAN, Mayor

15 ATTEST:

16 \_\_\_\_\_  
17 BEVERLY K. BRIDGES, MMC  
City Clerk

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9 VOTING "AYE": \_\_\_\_\_

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11 ABSENT: \_\_\_\_\_

12 APPROVED:

13  
14 By \_\_\_\_\_  
CAROLYN G. GOODMAN, Mayor

15 ATTEST:

16 \_\_\_\_\_  
17 BEVERLY K. BRIDGES, MMC  
City Clerk

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