

ORDINANCE NO. 362

AN ORDINANCE TO AMEND SECTION 1 OF EMERGENCY ORDINANCE NO. 349 ENTITLED: "AN ORDINANCE TO AMEND SECTION 6, SECTION 8, AS AMENDED, AND SECTION 11 OF ORDINANCE NO. 244 OF THE CITY OF LAS VEGAS ENTITLED: "AN ORDINANCE OF THE CITY OF LAS VEGAS LICENSING, FOR PURPOSES OF REGULATION AND REVENUE EVERY KIND OF LAWFUL BUSINESS HEREINAFTER SPECIFIED, TRANSACTED OR CARRIED ON WITHIN THE CORPORATE LIMITS OF THE CITY OF LAS VEGAS, STATE OF NEVADA; FIXING THE RATES OF LICENSE TAX UPON THE SAME AND PROVIDING FOR THE COLLECTION OF SAID LICENSE TAX, AND A PUNISHMENT FOR CARRYING ON OR CONDUCTING ANY SUCH BUSINESS WITHOUT A LICENSE, AND REPEALING ORDINANCES NUMBERED 1, 2, 4, 13, 14, 35, 48, 62, 74, 75, 81, 95, 102, 105, 108, 112, 117, 145, 184, 192 and 243"; AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

The Board of Commissioners of the City of Las Vegas do ordain as follows:

Section 1. Section 1 of the above-entitled ordinance is hereby amended to read as follows:

Section 1. Every person who, at a fixed place of business in the City of Las Vegas, sells any goods, wares or merchandise, drugs or medicines, jewelry, or wares, or precious metals, whether on commission or otherwise, or operates any restaurant, steam or power laundry, garage, automobile service station, automobile sales agency, newspaper, job printing establishment, funeral and undertaking establishment, theatre, moving picture show, or manufactures for sale soda water or any soft drinks, or operates a shoe making, shoe repair or cobbling shop, a photograph gallery or photo making shop, a blacksmith shop, machine shop, general repair shop, motor repair shop, bicycle repair shop, clothes cleaning shop, tailoring establishment, nursery where plants, flowers, ferns, trees or other plants are cultivated, grown or propagated for the purpose of sale, or operates a hospital or clinic, or operates a creamery, or a water company, furnishing service to sections of the City and having gross monthly income of less than \$3,000.00 per month must obtain from the City Clerk for each branch of his business, a license, and must pay quarterly therefor an amount of money to be determined by the class in which said person is placed by the City Clerk; such business to be classified and regulated by the amount of the average monthly sales made at the rates as follows:

(a) Where the average monthly sales are under the sum of One Thousand Dollars (\$1,000.00), the sum of Five Dollars (\$5.00) per quarter.

(b) Where the average monthly sales are One Thousand Dollars (\$1,000.00) and over, but are under Two Thousand Dollars (\$2,000.00), the sum of Nine Dollars (\$9.00) per quarter.

(c) Where the average monthly sales are Two Thousand Dollars (\$2,000.00) and over, but are under Three Thousand Dollars (\$3,000.00), the sum of Fifteen Dollars (\$15.00) per quarter.

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(d) Where the average monthly sales are Three Thousand Dollars (\$3,000.00) and over, but are under Four Thousand Dollars (\$4,000.00), the sum of Twenty-one Dollars (\$21.00) per quarter.

(e) Where the average monthly sales are Four Thousand Dollars (\$4,000.00) and over, but are under Five Thousand Dollars (\$5,000.00), the sum of Twenty-seven Dollars (\$27.00) per quarter.

(f) Where the average monthly sales are Five Thousand Dollars (\$5,000.00) and over, but are under Seventy-five Hundred Dollars (\$7,500.00), the sum of Thirty-three Dollars (\$33.00) per quarter.

(g) Where the average monthly sales are Seventy-five Hundred Dollars (\$7,500.00) and over, but are under Fifteen Thousand Dollars (\$15,000.00), the sum of Thirty-nine Dollars (\$39.00) per quarter.

(h) Where the average monthly sales are Fifteen Thousand Dollars (\$15,000.00) and over, but are under Twenty-two Thousand Five Hundred Dollars (\$22,500.00), the sum of Forty-five Dollars (\$45.00) per quarter.

(i) Where the average monthly sales are Twenty-two Thousand Five Hundred Dollars (\$22,500.00) and over, but are under Thirty Thousand Dollars (\$30,000.00), the sum of Fifty Dollars (\$50.00) per quarter.

(j) Where the average monthly sales are Thirty Thousand Dollars (\$30,000.00) and over, but are under Forty Thousand Dollars (\$40,000.00), the sum of Sixty Dollars (\$60.00) per quarter.

(k) Where the average monthly sales are Forty Thousand Dollars (\$40,000.00) and over, the sum of Seventy-five Dollars (\$75.00) per quarter.

Any person, firm or corporation operating, conducting and carrying on any of the above types of business in the City of Las Vegas but whose fixed place of business is other than in the City of Las Vegas, shall, in addition to the payment of the above fees for license, be required to pay the sum of \_\_\_\_\_, per quarter. For the purpose of this Act, the establishment of a branch office within the City Limits of the City of Las Vegas by any person, firm or corporation whose fixed place of business is outside the City of Las Vegas, shall not be construed as giving said person, firm or corporation who establishes such branch office, a fixed place of business in the City of Las Vegas.

None of the license fees as herein provided for by this ordinance shall be so applied as to occasion an undue burden upon interstate commerce or a denial of equal protection of the law. In any case where a license fee is believed by a licensee or an applicant for a license to place an undue burden upon such interstate commerce, or is believed by him to be a denial of equal protection of the law, he may apply to a committee (composed of the Mayor and the Board of City Commissioners, or such other group as may be designated by the Board of Commissioners)

for an adjustment of the fee so that it shall not be discriminatory, unreasonable, or unfair as to such interstate commerce or so that it shall not be a denial of equal protection of the law, such application shall be made before, at, or within six (6) months after the payment of the prescribed license fee. The applicant shall, by affidavit and supporting testimony, show his method of business and the gross volume or estimated gross volume of business and such other information as the committee as above-named may deem necessary in order to determine the extent, if any, of such undue burden on interstate commerce, or further determine if the same be a denial of equal protection of the law, and further determining if the fee is not equitable with the fees imposed on those engaged in a like business who have their fixed place of business within the City Limits of the City of Las Vegas. In fixing the fee to be charged, the Committee shall have the power to base the fee upon a percentage of gross sales, or any other method which will assure that the fee assessed shall be equitable with that assessed on business of a like nature for those having a fixed place of business in the City of Las Vegas. Said Committee shall have the power to investigate all factors, to include taxation and other related matters as paid by those having a fixed place of business in the City of Las Vegas, in the determination if the license fee imposed on those having a fixed place of business outside the City of Las Vegas is equitable with those having a fixed place of business in the City of Las Vegas.

Any person, firm or corporation operating, conducting and carrying on several different classes or types of business at a fixed place of business in the City of Las Vegas, or operating, conducting and carrying on several different class or types of business and whose fixed place of business is outside the City Limits of the City of Las Vegas, any of which may fall within the classification mentioned in this section, and some of which may fall within the classification mentioned in Section 8 of this ordinance, may have and hereby is given the option of paying license fee upon his total volume of business done in all said types of business at the rates mentioned in this section, or he may keep separate account of the volume of business done on the type or types of business which fall within the classification mentioned in this section and may pay his license thereon according to the rates provided therefor in this section, and may treat those types of business which fall within Section 8 of this ordinance as a separate business or businesses and pay his license upon each such type of business according to the provisions of Section 8 of this ordinance, without regard to the volume of business done under such types of business upon which license shall be so paid according to the rates mentioned in Section 8 of this ordinance.

Section 2. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 3. The City Clerk and Clerk of the Board of Commissioners of the City of Las Vegas shall cause this ordinance to be published once a week for two successive weeks immediately following its first reading and adoption in the Las Vegas Evening Review Journal, a daily newspaper published in the City of Las Vegas.

ATTEST:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk

The above and foregoing ordinance was first proposed and read by title to the Board of City Commissioners on the 22<sup>nd</sup> day of July, 1948, and referred to the following committee composed of Commissioners CLARK + Moore for recommendation; thereafter the said committee reported favorably on the said ordinance on the \_\_\_\_\_ day of \_\_\_\_\_, 1948, which was the next regular meeting of said Board of City Commissioners; that at said regular meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 1948, the proposed ordinance was read in full to the Board of City Commissioners as first introduced and adopted by the following vote:

Voting "Aye": Commissioners \_\_\_\_\_

Voting "Nay": \_\_\_\_\_

Absent: \_\_\_\_\_

APPROVED:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

The above and foregoing ordinance was thereafter read aloud to the said Board of City Commissioners for a second time at a regular meeting of the said Board held on the \_\_\_\_\_ day of \_\_\_\_\_, 1948, and passed by the following vote:

Voting "Aye": Commissioners \_\_\_\_\_

Voting "Nay": \_\_\_\_\_

Absent: \_\_\_\_\_

APPROVED:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

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for an adjustment of the fee so that it shall not be discriminatory, unreasonable, or unfair as to such interstate commerce or so that it shall not be a denial of equal protection of the law, such application shall be made before, at, or within six (6) months after the payment of the prescribed license fee. The applicant shall, by affidavit and supporting testimony, show his method of business and the gross volume or estimated gross volume of business and such other information as the committee as above-named may deem necessary in order to determine the extent, if any, of such undue burden on interstate commerce, or further determine if the same be a denial of equal protection of the law, and further determining if the fee is not equitable with the fees imposed on those engaged in a like business who have their fixed place of business within the City Limits of the City of Las Vegas. In fixing the fee to be charged, the Committee shall have the power to base the fee upon a percentage of gross sales, or any other method which will assure that the fee assessed shall be equitable with that assessed on business of a like nature for those having a fixed place of business in the City of Las Vegas. Said Committee shall have the power to investigate all factors, to include taxation and other related matters as paid by those having a fixed place of business in the City of Las Vegas, in the determination if the license fee imposed on those having a fixed place of business outside the City of Las Vegas is equitable with those having a fixed place of business in the City of Las Vegas.

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Section 2. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 3. The City Clerk and Clerk of the Board of Commissioners of the City of Las Vegas shall cause this ordinance to be published once a week for two successive weeks immediately following its first reading and adoption in the Las Vegas Evening Review Journal, a daily newspaper published in the City of Las Vegas.

ATTEST:

E. W. CRAIG  
Mayor

Shirley Ballinger  
City Clerk

(SEAL)

The above and foregoing ordinance was first proposed and read by title to the Board of City Commissioners on the 22<sup>nd</sup> day of July, 1948, and referred to the following committee composed of Commissioners CLARK + MOORE for recommendation; thereafter the said committee reported favorably on the said ordinance on the \_\_\_\_\_ day of \_\_\_\_\_, 1948, which was the next regular meeting of said Board of City Commissioners; that at said regular meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 1948, the proposed ordinance was read in full to the Board of City Commissioners as first introduced and adopted by the following vote:

Voting "Aye": Commissioners \_\_\_\_\_

Voting "Nay": \_\_\_\_\_

Absent: \_\_\_\_\_

APPROVED:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

(SEAL)

The above and foregoing ordinance was thereafter read aloud to the said Board of City Commissioners for a second time at a regular meeting of the said Board held on the \_\_\_\_\_ day of \_\_\_\_\_, 1948, and passed by the following vote:

Voting "Aye": Commissioners \_\_\_\_\_

Voting "Nay": \_\_\_\_\_

Absent: \_\_\_\_\_

APPROVED:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

(SEAL)