

FIRST AMENDMENT

BILL NO. 2006-12

ORDINANCE NO. 5821

AN ORDINANCE ADJUSTING THE BUSINESS LICENSE FEES, IN CONFORMANCE WITH STATE LAW, OF BUSINESSES OFFERING SERVICES BY CERTAIN PROFESSIONALS WHO ARE QUALIFIED BY STATE REGULATORY BODIES OR NEVADA SUPREME COURT RULES, AND PROVIDING FOR OTHER RELATED MATTERS.

Proposed by: Mark Vincent, Director
Department of Finance and Business Services

Summary: Adjusts the business license fees, in conformance with State law, of businesses offering services by certain professionals.

THE CITY COUNCIL OF THE CITY OF LAS VEGAS DOES HEREBY ORDAIN

AS FOLLOWS:

SECTION 1: 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:

[(A)] "Applicant" means any person who has applied for a City business license, approval of suitability, work card or any permit.

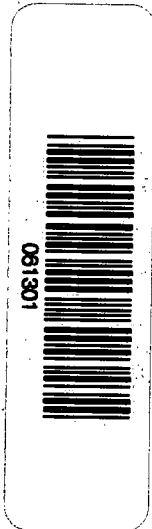
[(B)] "Business" means any business, commercial enterprise, trade, occupation, calling, profession, vocation or activity engaged in, conducted or carried on by any person, his agent or employee for the purpose of gain, benefit or advantage, either direct or indirect.

[(C)] "Department" means the Department of Finance and Business Services.

[(D)] "Director" means the Director of the Department of Finance and Business Services and those persons authorized by him to act in his behalf.

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

[(F)] "Establishment" means any business conducted in or upon any premises, and includes any buildings, improvements, equipment and facilities used or maintained in connection with such



1 business.

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

12 [(1)] (A) The following shall not be included in calculating gross sales/gross
13 revenue:

14 [(a)] (1) Cash discounts which are allowed or taken on sales/revenue;

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

25 [(c)] (3) Inventory transfers between dealers of new merchandise, cars
26 or goods and their wholly owned leasing companies, wherein no profit is involved. In order for a
27 dealer of new merchandise, cars or goods to substantiate deductions for inventory transfers, a separate
28 account must be maintained in the general ledger for all merchandise, cars or goods which are

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

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

6 [(H)] "License" means permission granted by the licensing authority to engage in the
7 business for which the license is issued.

8 [(I)] "Licensee" means any person to whom a valid license has been issued pursuant to this
9 Title.

10 [(J)] "License fee" or "license tax" means any money required by law to be paid to obtain,
11 renew or maintain a license.

12 [(K)] "Metro" means the Las Vegas Metropolitan Police Department.

13 [(L)] "Person" includes any association, corporation, firm, limited liability company,
14 partnership, sole proprietorship, trust or other form of business or social association or organization,
15 as well as a natural person and the estate of a natural person.

16 [(M)] "Personal representative" means any person authorized to act on behalf of the estate
17 of a natural person.

18 [(N)] "Premises" means land together with all buildings, improvements, and personal
19 property located thereon.

20 [(O)] "Principal" means:

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

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

28 [(3)] (C) Any other person if, in the Director's opinion, the person exercises, or

1 is capable of exercising, significant influence over the business.

2 “Professional” means a person who:

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

6 (B) Practices his or her profession for any type of compensation as an employee.
7 The term “employee” for the purposes of this definition includes an owner, sole proprietor, member,
8 partner or associate of a professional business.

9 “Professional business” means a business which:

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

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

14 [(P)] “Valid unexpired license” means a license that has not been suspended or revoked
15 before its expiration date.

16 SECTION 2: Title 6, Chapter 4, Section 50, of the Municipal Code of the City of Las
17 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

18 **6.04.050:** Businesses within the following licensing categories shall pay a one hundred fifty
19 dollars annual business license fee, as set forth below:

20 [Acupuncture, which refers to any person practicing acupuncture, whether as a sole practitioner or
21 a member or employee of a firm.]

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

25 **Artist or art studio,** which is any person who produces art for profit. The category does not include
26 contractors, designers, and painters (those who paint signs or other structures).

27 **Assayer,** which is any person engaged in estimating or analyzing the value of metals, whether acting
28 as an owner, officer, associate, member or employee of a business.

1 **Automobile detailing**, which is any business engaged in the washing, waxing, cleaning or detailing
2 motor vehicles by means of human effort rather than by mechanical means. The category includes
3 such a business whether it is conducted from a stationary location or from a mobile vehicle.

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

7 **Bookkeeper**, which is any business or person, other than a certified public accountant or public
8 accountant, engaged in providing the service of recording the accounts, transactions or preparation of
9 tax returns on behalf of another business or person.

10 **Business support service**, which is any business that performs for one or more other businesses a
11 service that is generally performed internally to a business, including without limitation billing,
12 mailing, printing, customer service evaluations, the processing of claims or other paperwork,
13 miscellaneous support services, and maintenance services that do not require a contractor's license.

14 **Carwash**, which is a business that offers services to clean cars by either coin operation, direct
15 payment or mobile car wash services, whether or not it is operated in conjunction with another
16 business.

17 **[Certified shorthand reporter or court reporter**, which is a shorthand reporter or court reporter who
18 holds a certificate of registration or is required to hold a certificate of registration under NRS Chapter
19 656.]

20 **Concrete pumping**, which is any business that provides to construction projects equipment that is
21 used to pump or disperse concrete products.

22 **Construction cleanup**, which is any business that removes construction materials from construction
23 sites for transportation to a disposal site. For purposes of this category, "construction materials"
24 includes without limitation wood, plaster, metals, asphaltic substances, brick, block, concrete,
25 excavation dirt, rock, stone and gravel.

26 **Contract labor service**, which is any person who, by contract, supplies employees to perform
27 temporary labor services (and only temporary labor services) for another under circumstances in which
28 the individuals performing the labor do not become employees of the recipient of the services.

1 **Designer-decorator**, 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
3 items, window and wall coverings or furnishings.

4 **Draftsman**, which is any person who prepares drawings or sketches of structures, but who is not
5 acting as an architect under NRS Chapter 623.

6 **[Escrow company**, which is any business that administers escrow accounts for compensation in
7 accordance with NRS Chapter 645A.]

8 **Factoring business**, which is any business that lends money and takes in return an assignment of
9 accounts receivable for collection.

10 **Financial investment advisor**, which is any person who, for compensation, advises others as to the
11 value of securities, promulgates or issues analyses or reports concerning securities in accordance with
12 NRS Chapter 90, or provides advice for investing in, purchasing or selling securities or other similar
13 investments.

14 **[Interpreter/translator**, which is any person who engages in the business of interpreting or
15 translating dialog or text from one language to another, or of providing a review, critique or
16 certification of a previous interpretation or translation.]

17 **Party planning service**, which is any business that plans parties or provides at party locations any of
18 the following services or similar services: disc jockey, clown singing telegrams, or karaoke. The
19 category does not include any business whose primary function is to provide for the supervision, care
20 or control of children.

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

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

27 **Rental referral service**, which is any person who provides a listing or referral service for the rental
28 of apartments, equipment, or other types of rentals. The category does not include any person or

1 business that is required to be licensed under NRS Chapter 645. Riding horse rental, which is any
2 person who provides riding horses for rent or provides boarding, stabling or training for riding horses.
3 **School**, which is any institution or place of education or instruction, or any individual acting as a tutor,
4 facilitator, trainer or otherwise providing instruction in a skill, who is governed by the provisions of
5 NRS Chapter 394, except for an institution or individual offering post-secondary education.
6 **Securities/mutual fund sales representative**, which is any person, other than a securities broker/
7 dealer or issuer, who is licensed or required to be licensed in accordance with NRS Chapter[10 90]
8 90 and who effects or attempts to effect purchases or sales of securities.
9 **Sewer or septic drain cleaning**, which is any business that cleans sewers, drains or septic systems
10 and that does not require a State contractor's license.
11 **Shooting range**, which is any business that operates a weapons range for practice, competition,
12 training or instruction other than a law enforcement agency.
13 **Sign painting establishment**, which is any person who engages in the business of painting signs but
14 who is not required to have a State contractor's license.
15 **Stenographer**, which is any person, other than a certified shorthand reporter or court reporter, who
16 engages in the business of typing documents for the general public or for persons other than himself
17 or his immediate employer.
18 **Tattoo establishment**, which is any business that places indelible marks and figures upon the body
19 by inserting pigment under the skin or by the production of scars.
20 **Tennis/handball/racquetball court**, which is any business that offers to the public the use of playing
21 courts for any of the sports enumerated. The fee amount shall be charged for the first playing court
22 used in the business, with a twenty dollar annual fee to be charged for each additional playing court.
23 **Tour or tour guide**, which is any business that conducts tours or provides tour guides services to the
24 general public and is not regulated by the Nevada Transportation Services Authority.
25 **Tree trimmer**. Each person conducting the business of tree trimming shall maintain on file with the
26 Department a certificate of insurance issued by an insurance company authorized to do business in the
27 State which shows that such person has insurance coverage of twenty-five thousand dollars total
28 liability for each occurrence, and ten thousand dollars bodily injury coverage for each person.

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

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

8 SECTION 3: Title 6, Chapter 4, Section 60, of the Municipal Code of the City of Las
9 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

10 **6.04.060:** Businesses within the following licensing categories shall pay a two hundred dollars
11 annual business license fee, as set forth below:

12 [**Accountant**, which is any person who is registered or required to be registered under NRS Chapter
13 628 and who receives compensation for acting as an accountant, whether acting as an owner, officer,
14 associate, member or employee of a business.]

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

17 **Advertising business**, which is any business engaged in the act of designing, producing and
18 disseminating information to the general public, including public relations activities on behalf of
19 persons or businesses.

20 [**Architect**, which is any person who is registered or required to be registered under NRS Chapter 623
21 and who receives compensation for acting as an architect, whether acting as an owner, officer,
22 associate, member or employee of a business.]

23 **Attorney**, which is any person who is admitted to the Nevada State Bar to practice law and who
24 receives compensation for acting as an attorney, whether acting as an owner, officer, associate,
25 member or employee of a business.]

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

28 **Babysitting service**, which is any business whose employees are sent to a home or lodging

1 establishment to care for one or more children who reside there. Each principal of the business and
2 each employee that provides care must obtain a work card pursuant to LVMC Chapter 6.86 and a
3 health card pursuant to regulations of the Clark County Health District.

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

6 (A) Solicit bail transactions;

7 (B) Execute or countersign undertakings of ball;

8 (C) Pledge currency, money orders or cashier's checks as security for a ball bond
9 in connection with judicial proceedings and receive or be promised money or other things of value
10 therefor;

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

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

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

19 **[Chiropractor**, which is any person who is licensed or required to be licensed under NRS Chapter
20 634 and who receives compensation for acting as a chiropractor, whether acting as an owner, officer,
21 associate, member or employee of a business.

22 **Dentist**, which is any person who is licensed or required to be licensed under NRS Chapter 631 to
23 practice dentistry and who receives compensation for acting as an dentist, whether acting as an owner,
24 officer, associate, member or employee of a business.

25 **Engineer**, which is any person who is licensed or required to be licensed under NRS Chapter 1 625
26 to practice engineering and who receives compensation for acting as an engineer, whether acting as
27 an owner, officer, associate, member or employee of a business.]

28 **Environmental analysis**, which is any business that tests or analyzes the quality or content of soil,

1 water, atmosphere, or other elements related to the environment.

2 **Health and fitness club**, which is any business that is open to the general public and that provides
3 the use of equipment or facilities for the maintenance or development of physical fitness or the control
4 of weight. The term does not include any business that sells memberships.

5 **[Health care consulting or counseling**, which is any business that offers consulting or counseling
6 services to a person for treatment of stress, alcohol or drug abuse, or other health-related disorders,
7 and the provision of which requires a State license.

8 **Health/fitness trainer**, which is any person who coaches or teaches another person concerning the
9 development and care of the human body by means of regular periods of physical activity.

10 **Homeopath**, which is any person who is licensed or required to be licensed under NRS Chapter 630A
11 to practice homeopathy and who receives compensation for acting as an homeopath, whether acting
12 as an owner, officer, associate, member or employee of a business.]

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

16 **Insurance broker**, which is any person who is licensed or required to be licensed as a broker under
17 NRS Chapter 683A and who receives compensation for acting as a broker, whether acting as an
18 owner, officer, associate, member or employee of a business.

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

22 **Management or marketing service**, which is any person or firm that conducts budgeting, marketing
23 or management counseling or consulting services for another.

24 **[Marriage and family therapist**, which is any person who is licensed or required to be licensed as
25 a marriage and family therapist under NRS Chapter 641A.]

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

28 **[Optician**, which is any person who is licensed or required to be licensed as a dispensing optician

1 under NRS Chapter 637 and who receives compensation for acting as an optician, whether acting as
2 an owner, officer, associate, member or employee of a business.

3 **Optometrist**, which is any person who is licensed or required to be licensed as an optometrist under
4 NRS Chapter 636 and who receives compensation for acting as an optometrist, whether acting as an
5 owner, officer, associate, member or employee of a business.

6 **Oriental medicine practitioner**, which is any person who is licensed or required to be licensed under
7 NRS Chapter 634A to practice oriental medicine and who receives compensation for acting as an
8 oriental medicine practitioner, whether acting as an owner, officer, associate, member or employee
9 of a business.

10 **Osteopath**, which is any person who is licensed or required to be licensed under NRS Chapter 633
11 to practice osteopathy and who receives compensation for acting as an osteopath, whether acting as
12 an owner, officer, associate, member or employee of a business.]

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

15 [**Physical therapist**, which is any person who is licensed or required to be licensed as a physical
16 therapist under NRS Chapter 640 and who receives compensation for acting as an physical therapist,
17 whether acting as an owner, officer, associate, member or employee of a business.

18 **Physician/surgeon**, which is any person who is licensed or required to be licensed to practice
19 medicine under NRS Chapter 630 and who receives compensation for acting as an physician or
20 surgeon, whether acting as an owner, officer, associate, member or employee of a business.

21 **Podiatrist**, which is any person who is licensed or required to be licensed to practice podiatry under
22 NRS Chapter 635 to and who receives compensation for acting as an podiatrist, whether acting as an
23 owner, officer, associate, member or employee of a business.

24 **Private investigator and related occupations**, which refers to any private investigator, private
25 patrolman, polygraph examiner, process server, reposessor or dog handler who is licensed or required
26 to be licensed under NRS Chapter 648 to engage in the respective activities outlined therein.

27 **Property inspector**, which is any person who provides a detailed examination or review of a building
28 or structure for the purpose of determining its quality or condition with reference to its intended use

1 and who is licensed or required to be licensed under NRS Chapter 645D.

2 **Property manager**, which is any person engaged in property management who, as an employee or
3 independent contractor, is associated with a licensed real estate broker, whether or not for
4 compensation, and who holds or is required to hold a permit to engage in property management under
5 NRS Chapter 645.

6 **Property rental agency**, which is any business that is licensed or required to be licensed under NRS
7 Chapter 645 and that engages in the rental or leasing, but not the sale, of real property.

8 **Psychologist**, which is any person who is licensed or required to be licensed to practice psychology
9 under NRS Chapter 641 and who receives compensation for acting as an psychologist, whether acting
10 as an owner, officer, associate, member or employee of a business.

11 **Real estate appraiser**, which is any person who is licensed or required to be licensed under NRS
12 Chapter 645C and who receives compensation for acting as a real estate appraiser, whether acting as
13 an owner, officer, associate, member or employee of a business.]

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

16 **Residential facility for groups**, which is a facility as defined in NRS [449.0 17.] 449.017.

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

20 **[Surveyor**, which is any person who is registered or required to be registered as a land surveyor under
21 NRS Chapter 625 and who receives compensation for acting as a surveyor, whether acting as an
22 owner, officer, associate, member or employee of a business.

23 **Veterinarian**, which is any person who is licensed or required to be licensed as a veterinarian under
24 NRS Chapter 638 and who receives compensation for acting as a veterinarian, whether acting as an
25 owner, officer, associate, member or employee of a business.]

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

1 **[Youth employment organization**, which is any for-profit or nonprofit organization whose primary
2 purpose is to hire children or youth to sell a product or service, either door-to-door or at a fixed
3 location. Principals of a licensee must obtain a work card pursuant to LVMC Chapter 6.86.
4 Licensees must comply with State Labor Commission regulations and must obtain, for each youth to
5 be employed, the written consent of the parent or legal guardian to the employment.]

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

11 SECTION 4: Title 6, Chapter 4, of the Municipal Code of the City of Las Vegas,
12 Nevada, 1983 Edition, is hereby amended by adding thereto a new section, designated as Section
13 6.04.065, reading as follows:

14 **6.04.065:** (A) Unless otherwise provided in this Chapter, each professional business located
15 in the City shall pay an annual business license fee, based on the number of professionals it employs,
16 at the rate of two hundred dollars for the first professional and one hundred and fifty dollars for each
17 additional professional. For administrative purposes, the City may opt to bill for these business
18 license fees on a semiannual basis.

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

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

24 SECTION 5: Title 6, Chapter 4, Section 120, of the Municipal Code of the City of
25 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

26 **6.04.120:** Businesses within the following licensing [categories] category shall pay a seven
27 hundred dollars annual business license fee, as set forth below:

28 **[Mortgage company**, which is any person licensed or required to be licensed under NRS Chapter

1 645B, including any mortgage loan broker.]

2 **Health maintenance organization--insurance company related**, which is any person who, whether
3 or not for profit, has been granted or is required to be granted a certificate of authority under NRS
4 Chapter 695 C; provides or arranges for the provision of one or more health care services; is organized
5 and operated by an insurance company; and is responsible for the availability and accessibility of such
6 services to its enrollees, where such services are paid for or on behalf of the enrollees on a periodic
7 basis without regard to the dates health services are rendered and without regard to the extent of
8 services actually furnished to the enrollees.

9 SECTION 6: Title 6, Chapter 4, Section 170, of the Municipal Code of the City of
10 Las Vegas, Nevada, 1983 Edition, is hereby repealed in its entirety.

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

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

PASSED, ADOPTED and APPROVED this 22nd day of March, 2006.

APPROVED:

By 
OSCAR B. GOODMAN, Mayor

ATTEST:


BARBARA JO RONEMUS, City Clerk

APPROVED AS TO FORM:

 3-15-06
Date

1 The above and foregoing ordinance was first proposed and read by title to the City Council
2 on the 15th day of February, 2006, and referred to a committee for recommendation;
3 thereafter the committee reported favorably on said ordinance on the 15th day of March,
4 2006, which was a regular meeting of said Council; that at said regular meeting, the
5 proposed ordinance was read by title to the City Council as amended and adopted by the
6 following vote:

7 VOTING "AYE": Mayor Goodman
8 Councilmembers: Reese, Brown, Weekly, Wolfson, Tarkanian and
9 Ross

10 VOTING "NAY": None

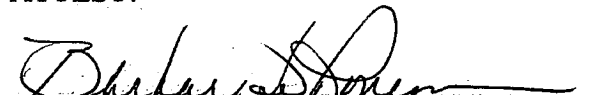
11 EXCUSED: None

12 ABSTAINED: None

13 APPROVED:

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15 OSCAR B. GOODMAN, Mayor

16 ATTEST:

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18 BARBARA JO RONEMUS, City Clerk
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BILL NO. 2006-12

ORDINANCE NO. _____

AN ORDINANCE ADJUSTING THE BUSINESS LICENSE FEES, IN CONFORMANCE WITH STATE LAW, OF BUSINESSES OFFERING SERVICES BY CERTAIN PROFESSIONALS WHO ARE QUALIFIED BY STATE REGULATORY BODIES OR NEVADA SUPREME COURT RULES, AND PROVIDING FOR OTHER RELATED MATTERS.

Proposed by: Mark Vincent, Director
Department of Finance and Business Services

Summary: Adjusts the business license fees, in conformance with State law, of businesses offering services by certain professionals.

THE CITY COUNCIL OF THE CITY OF LAS VEGAS DOES HEREBY ORDAIN

AS FOLLOWS:

SECTION 1: 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:

[(A)] "Applicant" means any person who has applied for a City business license, approval of suitability, work card or any permit.

[(B)] "Business" means any business, commercial enterprise, trade, occupation, calling, profession, vocation or activity engaged in, conducted or carried on by any person, his agent or employee for the purpose of gain, benefit or advantage, either direct or indirect.

[(C)] "Department" means the Department of Finance and Business Services.

[(D)] "Director" means the Director of the Department of Finance and Business Services and those persons authorized by him to act in his behalf.

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

[(F)] "Establishment" means any business conducted in or upon any premises, and includes any buildings, improvements, equipment and facilities used or maintained in connection with such business.

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

11 [(1)] (A) The following shall not be included in calculating gross sales/gross
12 revenue:

13 [(a)] (1) Cash discounts which are allowed or taken on sales/revenue;

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

24 [(c)] (3) Inventory transfers between dealers of new merchandise, cars
25 or goods and their wholly owned leasing companies, wherein no profit is involved. In order for a
26 dealer of new merchandise, cars or goods to substantiate deductions for inventory transfers, a separate
27 account must be maintained in the general ledger for all merchandise, cars or goods which are
28 transferred to its wholly owned leasing company. These transactions must be traceable to a cash

1 receipt journal or similar journal which summarizes daily transactions. Each daily entry must be
2 supported by paperwork which legally transfers the new merchandise, car or goods to the leasing
3 company; and

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

5 [(H)] "License" means permission granted by the licensing authority to engage in the
6 business for which the license is issued.

7 [(I)] "Licensee" means any person to whom a valid license has been issued pursuant to this
8 Title.

9 [(J)] "License fee" or "license tax" means any money required by law to be paid to obtain,
10 renew or maintain a license.

11 [(K)] "Metro" means the Las Vegas Metropolitan Police Department.

12 [(L)] "Person" includes any association, corporation, firm, limited liability company,
13 partnership, sole proprietorship, trust or other form of business or social association or organization,
14 as well as a natural person and the estate of a natural person.

15 [(M)] "Personal representative" means any person authorized to act on behalf of the estate
16 of a natural person.

17 [(N)] "Premises" means land together with all buildings, improvements, and personal
18 property located thereon.

19 [(O)] "Principal" means:

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

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

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

1 “Professional” means a person who:

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

5 (B) Practices his or her profession for any type of compensation as an employee.
6 The term “employee” for the purposes of this definition includes an owner, sole proprietor, member,
7 partner or associate of a professional business.

8 “Professional business” means a business which:

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

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

13 [(P)] “Valid unexpired license” means a license that has not been suspended or revoked
14 before its expiration date.

15 SECTION 2: Title 6, Chapter 4, Section 50, of the Municipal Code of the City of Las
16 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

17 **6.04.050:** Businesses within the following licensing categories shall pay a one hundred fifty
18 dollars annual business license fee, as set forth below:

19 [**Acupuncture**, which refers to any person practicing acupuncture, whether as a sole practitioner or
20 a member or employee of a firm.]

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

24 **Artist or art studio**, which is any person who produces art for profit. The category does not include
25 contractors, designers, and painters (those who paint signs or other structures).

26 **Assayer**, which is any person engaged in estimating or analyzing the value of metals, whether acting
27 as an owner, officer, associate, member or employee of a business.

28 **Automobile detailing**, which is any business engaged in the washing, waxing, cleaning or detailing

1 motor vehicles by means of human effort rather than by mechanical means. The category includes
2 such a business whether it is conducted from a stationary location or from a mobile vehicle.

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

6 **Bookkeeper**, which is any business or person, other than a certified public accountant or public
7 accountant, engaged in providing the service of recording the accounts, transactions or preparation of
8 tax returns on behalf of another business or person.

9 **Business support service**, which is any business that performs for one or more other businesses a
10 service that is generally performed internally to a business, including without limitation billing,
11 mailing, printing, customer service evaluations, the processing of claims or other paperwork,
12 miscellaneous support services, and maintenance services that do not require a contractor's license.

13 **Carwash**, which is a business that offers services to clean cars by either coin operation, direct
14 payment or mobile car wash services, whether or not it is operated in conjunction with another
15 business.

16 **[Certified shorthand reporter or court reporter**, which is a shorthand reporter or court reporter who
17 holds a certificate of registration or is required to hold a certificate of registration under NRS Chapter
18 656.]

19 **Concrete pumping**, which is any business that provides to construction projects equipment that is
20 used to pump or disperse concrete products.

21 **Construction cleanup**, which is any business that removes construction materials from construction
22 sites for transportation to a disposal site. For purposes of this category, "construction materials"
23 includes without limitation wood, plaster, metals, asphaltic substances, brick, block, concrete,
24 excavation dirt, rock, stone and gravel.

25 **Contract labor service**, which is any person who, by contract, supplies employees to perform
26 temporary labor services (and only temporary labor services) for another under circumstances in which
27 the individuals performing the labor do not become employees of the recipient of the services.

28 **Designer-decorator**, which is any person who specializes in the planning or execution of the layout,

1 decorations or furnishing for any interior structure, including advice related to or sales of decorator
2 items, window and wall coverings or furnishings.

3 **Draftsman**, which is any person who prepares drawings or sketches of structures, but who is not
4 acting as an architect under NRS Chapter 623.

5 **[Escrow company**, which is any business that administers escrow accounts for compensation in
6 accordance with NRS Chapter 645A.]

7 **Factoring business**, which is any business that lends money and takes in return an assignment of
8 accounts receivable for collection.

9 **Financial investment advisor**, which is any person who, for compensation, advises others as to the
10 value of securities, promulgates or issues analyses or reports concerning securities in accordance with
11 NRS Chapter 90, or provides advice for investing in, purchasing or selling securities or other similar
12 investments.

13 **[Interpreter/translator**, which is any person who engages in the business of interpreting or
14 translating dialog or text from one language to another, or of providing a review, critique or
15 certification of a previous interpretation or translation.]

16 **Party planning service**, which is any business that plans parties or provides at party locations any of
17 the following services or similar services: disc jockey, clown singing telegrams, or karaoke. The
18 category does not include any business whose primary function is to provide for the supervision, care
19 or control of children.

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

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

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

1 person who provides riding horses for rent or provides boarding, stabling or training for riding horses.

2 **School**, which is any institution or place of education or instruction, or any individual acting as a tutor,
3 facilitator, trainer or otherwise providing instruction in a skill, who is governed by the provisions of
4 NRS Chapter 394, except for an institution or individual offering post-secondary education.

5 **Securities/mutual fund sales representative**, which is any person, other than a securities broker/
6 dealer or issuer, who is licensed or required to be licensed in accordance with NRS Chapter[10 90]
7 90 and who effects or attempts to effect purchases or sales of securities.

8 **Sewer or septic drain cleaning**, which is any business that cleans sewers, drains or septic systems
9 and that does not require a State contractor's license.

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

12 **Sign painting establishment**, which is any person who engages in the business of painting signs but
13 who is not required to have a State contractor's license.

14 **Stenographer**, which is any person, other than a certified shorthand reporter or court reporter, who
15 engages in the business of typing documents for the general public or for persons other than himself
16 or his immediate employer.

17 **Tattoo establishment**, which is any business that places indelible marks and figures upon the body
18 by inserting pigment under the skin or by the production of scars.

19 **Tennis/handball/racquetball court**, which is any business that offers to the public the use of playing
20 courts for any of the sports enumerated. The fee amount shall be charged for the first playing court
21 used in the business, with a twenty dollar annual fee to be charged for each additional playing court.

22 **Tour or tour guide**, which is any business that conducts tours or provides tour guides services to the
23 general public and is not regulated by the Nevada Transportation Services Authority.

24 **Tree trimmer**. Each person conducting the business of tree trimming shall maintain on file with the
25 Department a certificate of insurance issued by an insurance company authorized to do business in the
26 State which shows that such person has insurance coverage of twenty-five thousand dollars total
27 liability for each occurrence, and ten thousand dollars bodily injury coverage for each person.

28 **Valet parking**, which is any person engaged in providing for customers the service of parking private

1 vehicles in a designated area. The category does not include any person who provides parking services
2 for the customers of a business and is employed by that business.

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

7 SECTION 3: Title 6, Chapter 4, Section 60, of the Municipal Code of the City of Las
8 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

9 **6.04.060:** Businesses within the following licensing categories shall pay a two hundred dollars
10 annual business license fee, as set forth below:

11 [**Accountant**, which is any person who is registered or required to be registered under NRS Chapter
12 628 and who receives compensation for acting as an accountant, whether acting as an owner, officer,
13 associate, member or employee of a business.]

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

16 **Advertising business**, which is any business engaged in the act of designing, producing and
17 disseminating information to the general public, including public relations activities on behalf of
18 persons or businesses.

19 [**Architect**, which is any person who is registered or required to be registered under NRS Chapter 623
20 and who receives compensation for acting as an architect, whether acting as an owner, officer,
21 associate, member or employee of a business.

22 **Attorney**, which is any person who is admitted to the Nevada State Bar to practice law and who
23 receives compensation for acting as an attorney, whether acting as an owner, officer, associate,
24 member or employee of a business.]

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

27 **Babysitting service**, which is any business whose employees are sent to a home or lodging
28 establishment to care for one or more children who reside there. Each principal of the business and

1 each employee that provides care must obtain a work card pursuant to LVMC Chapter 6.86 and a
2 health card pursuant to regulations of the Clark County Health District.

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

5 (A) Solicit bail transactions;

6 (B) Execute or countersign undertakings of ball;

7 (C) Pledge currency, money orders or cashier's checks as security for a ball bond
8 in connection with judicial proceedings and receive or be promised money or other things of value
9 therefor;

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

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

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

18 [**Chiropractor**, which is any person who is licensed or required to be licensed under NRS Chapter
19 634 and who receives compensation for acting as a chiropractor, whether acting as an owner, officer,
20 associate, member or employee of a business.

21 **Dentist**, which is any person who is licensed or required to be licensed under NRS Chapter 631 to
22 practice dentistry and who receives compensation for acting as an dentist, whether acting as an owner,
23 officer, associate, member or employee of a business.

24 **Engineer**, which is any person who is licensed or required to be licensed under NRS Chapter 1 625
25 to practice engineering and who receives compensation for acting as an engineer, whether acting as
26 an owner, officer, associate, member or employee of a business.]

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

1 **Health and fitness club**, which is any business that is open to the general public and that provides
2 the use of equipment or facilities for the maintenance or development of physical fitness or the control
3 of weight. The term does not include any business that sells memberships.

4 **[Health care consulting or counseling**, which is any business that offers consulting or counseling
5 services to a person for treatment of stress, alcohol or drug abuse, or other health-related disorders,
6 and the provision of which requires a State license.

7 **Health/fitness trainer**, which is any person who coaches or teaches another person concerning the
8 development and care of the human body by means of regular periods of physical activity.

9 **Homeopath**, which is any person who is licensed or required to be licensed under NRS Chapter 630A
10 to practice homeopathy and who receives compensation for acting as an homeopath, whether acting
11 as an owner, officer, associate, member or employee of a business.]

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

15 **Insurance broker**, which is any person who is licensed or required to be licensed as a broker under
16 NRS Chapter 683A and who receives compensation for acting as a broker, whether acting as an
17 owner, officer, associate, member or employee of a business.

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

21 **Management or marketing service**, which is any person or firm that conducts budgeting, marketing
22 or management counseling or consulting services for another.

23 **[Marriage and family therapist**, which is any person who is licensed or required to be licensed as
24 a marriage and family therapist under NRS Chapter 641A.]

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

27 **[Optician**, which is any person who is licensed or required to be licensed as a dispensing optician
28 under NRS Chapter 637 and who receives compensation for acting as an optician, whether acting as

1 an owner, officer, associate, member or employee of a business.

2 **Optometrist**, which is any person who is licensed or required to be licensed as an optometrist under
3 NRS Chapter 636 and who receives compensation for acting as an optometrist, whether acting as an
4 owner, officer, associate, member or employee of a business.

5 **Oriental medicine practitioner**, which is any person who is licensed or required to be licensed under
6 NRS Chapter 634A to practice oriental medicine and who receives compensation for acting as an
7 oriental medicine practitioner, whether acting as an owner, officer, associate, member or employee
8 of a business.

9 **Osteopath**, which is any person who is licensed or required to be licensed under NRS Chapter 633
10 to practice osteopathy and who receives compensation for acting as an osteopath, whether acting as
11 an owner, officer, associate, member or employee of a business.]

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

14 **[Physical therapist**, which is any person who is licensed or required to be licensed as a physical
15 therapist under NRS Chapter 640 and who receives compensation for acting as an physical therapist,
16 whether acting as an owner, officer, associate, member or employee of a business.

17 **Physician/surgeon**, which is any person who is licensed or required to be licensed to practice
18 medicine under NRS Chapter 630 and who receives compensation for acting as an physician or
19 surgeon, whether acting as an owner, officer, associate, member or employee of a business.

20 **Podiatrist**, which is any person who is licensed or required to be licensed to practice podiatry under
21 NRS Chapter 635 to and who receives compensation for acting as an podiatrist, whether acting as an
22 owner, officer, associate, member or employee of a business.

23 **Private investigator and related occupations**, which refers to any private investigator, private
24 patrolman, polygraph examiner, process server, reposessor or dog handler who is licensed or required
25 to be licensed under NRS Chapter 648 to engage in the respective activities outlined therein.

26 **Property inspector**, which is any person who provides a detailed examination or review of a building
27 or structure for the purpose of determining its quality or condition with reference to its intended use
28 and who is licensed or required to be licensed under NRS Chapter 645D.

1 **Property manager**, which is any person engaged in property management who, as an employee or
2 independent contractor, is associated with a licensed real estate broker, whether or not for
3 compensation, and who holds or is required to hold a permit to engage in property management under
4 NRS Chapter 645.

5 **Property rental agency**, which is any business that is licensed or required to be licensed under NRS
6 Chapter 645 and that engages in the rental or leasing, but not the sale, of real property.

7 **Psychologist**, which is any person who is licensed or required to be licensed to practice psychology
8 under NRS Chapter 641 and who receives compensation for acting as a psychologist, whether acting
9 as an owner, officer, associate, member or employee of a business.

10 **Real estate appraiser**, which is any person who is licensed or required to be licensed under NRS
11 Chapter 645C and who receives compensation for acting as a real estate appraiser, whether acting as
12 an owner, officer, associate, member or employee of a business.]

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

15 **Residential facility for groups**, which is a facility as defined in NRS [449.0 17.] 449.017.

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

19 **[Surveyor**, which is any person who is registered or required to be registered as a land surveyor under
20 NRS Chapter 625 and who receives compensation for acting as a surveyor, whether acting as an
21 owner, officer, associate, member or employee of a business.

22 **Veterinarian**, which is any person who is licensed or required to be licensed as a veterinarian under
23 NRS Chapter 638 and who receives compensation for acting as a veterinarian, whether acting as an
24 owner, officer, associate, member or employee of a business.]

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

28 **[Youth employment organization**, which is any for-profit or nonprofit organization whose primary

1 purpose is to hire children or youth to sell a product or service, either door-to-door or at a fixed
2 location. Principals of a licensee must obtain a work card pursuant to LVMC Chapter 6.86.

3 Licensees must comply with State Labor Commission regulations and must obtain, for each youth to
4 be employed, the written consent of the parent or legal guardian to the employment.]

5 **Youth employment organization, which is any for-profit or nonprofit organization whose primary**
6 **purpose is to hire minors to sell a product or service, either door-to-door or at a fixed location.**

7 **Principals of an organization must obtain a work card pursuant to LVMC Chapter 6.86. Each**
8 **organization must comply with State Labor Commission regulations and must first obtain the written**
9 **consent of the parent or legal guardian of each minor before they are hired.**

10 SECTION 4: Title 6, Chapter 4, of the Municipal Code of the City of Las Vegas,
11 Nevada, 1983 Edition, is hereby amended by adding thereto a new section, designated as Section
12 6.04.065, reading as follows:

13 **6.04.065:** (A) Unless otherwise provided in this Chapter, each professional business located
14 in the City shall pay an annual business license fee, based on the number of professionals it employs,
15 at the rate of two hundred dollars for the first professional and one hundred and fifty dollars for each
16 additional professional.

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

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

22 SECTION 5: Title 6, Chapter 4, Section 120, of the Municipal Code of the City of
23 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

24 **6.04.120:** Businesses within the following licensing [categories] category shall pay a seven
25 hundred dollars annual business license fee, as set forth below:

26 **[Mortgage company, which is any person licensed or required to be licensed under NRS Chapter**
27 **645B, including any mortgage loan broker.]**

28 **Health maintenance organization--insurance company related, which is any person who, whether**

1 The above and foregoing ordinance was first proposed and read by title to the City Council
2 on the 15th day of February, 2006, and referred to a committee for recommendation;
3 thereafter the committee reported favorably on said ordinance on the 15th day of March,
4 2006, which was a regular meeting of said Council; that at said regular meeting, the
5 proposed ordinance was read by title to the City Council as first introduced and adopted by
6 the following vote:

7 VOTING "AYE": Mayor Goodman
8 Councilmembers: Reese, Brown, Weekly, Wolfson, Tarkanian and
9 Ross

10 VOTING "NAY": None

11 EXCUSED: None

12 ABSTAINED: None

13 APPROVED:

14 OSCAR B. GOODMAN, Mayor

15 ATTEST:

16 BARBARA JO RONEMUS, City Clerk

AFFP DISTRICT COURT
Clark County, Nevada

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

Sandra Kellett, being 1st duly sworn, deposes and says:
That she is the Legal Clerk for the Las Vegas Review-Journal and the Las Vegas Sun, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy attached for,

LV CITY CLERK
4533424

2296311LV

was continuously published in said Las Vegas Review Journal and/or Las Vegas Sun in 1 edition(s) of said newspaper issued from 03/03/2006 to 03/03/2006, on the following days: MARCH 03, 2006

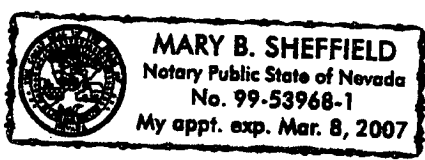
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2006 MAR -9 A 11:41

Signed: Sandra Kellett

SUBSCRIBED AND SWORN BEFORE ME THIS THE 6

day of March 2006

Mary B. Sheffield
Notary Public



BILL NO. 2006-12
AN ORDINANCE ADJUSTING THE BUSINESS LICENSE FEES, IN CONFORMANCE WITH STATE LAW, OF BUSINESSES OFFERING SERVICES BY CERTAIN PROFESSIONALS WHO ARE QUALIFIED BY STATE REGULATORY BODIES OR NEVADA SUPREME COURT RULES, AND PROVIDING FOR OTHER RELATED MATTERS.
Proposed by: Mark Vincent, Director Department of Finance and Business Services
Summary: Adjusts the business license fees, in conformance with State law, of businesses offering services by certain professionals.
At the City Council meeting of FEBRUARY 15, 2006 BILL NO. 2006-12 WAS READ BY TITLE AND REFERRED TO A RECOMMENDING COMMITTEE
COPIES OF THE COMPLETE ORDINANCE ARE AVAILABLE FOR PUBLIC INFORMATION IN THE OFFICE OF THE CITY CLERK, 1ST FLOOR, 400 STEWART AVENUE, LAS VEGAS, NEVADA.
PUB: March 3, 2006
LV Review-Journal

AFFP DISTRICT COURT
Clark County, Nevada

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

Donna Stark, being 1st duly sworn, deposes and says:

That she is the Legal Clerk for the Las Vegas Review-Journal and the Las Vegas Sun, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy attached for,

LV CITY CLERK
4560550

2296311LV

was continuously published in said Las Vegas Review Journal and/or Las Vegas Sun in 1 edition(s) of said newspaper issued from 03/18/2006 to 03/18/2006, on the following days: MARCH 18, 2006

FIRST AMENDMENT
BILL NO. 2006-12
Ordinance No. 5821

AN ORDINANCE ADJUSTING THE BUSINESS LICENSE FEES, IN CONFORMANCE WITH STATE LAW, OF BUSINESSES OFFERING SERVICES BY CERTAIN PROFESSIONALS WHO ARE QUALIFIED BY STATE REGULATORY BODIES OR NEVADA SUPREME COURT RULES, AND PROVIDING FOR OTHER RELATED MATTERS.

Proposed by: Mark Vincent, Director
Department of Finance and Business Services
Summary: Adjusts the business license fees, in conformance with State law, of businesses offering services by certain professionals.

The above and foregoing ordinance was first proposed and read by title to the City Council on the 15th day of February, 2006 and referred to a committee for recommendation; thereafter the committee reported favorably on said ordinance on the 15th day of March 2006, which was a regular meeting of said City Council; and that at said regular meeting the proposed ordinance was read by title to the City Council as amended and adopted by the following vote:

VOTING "AYE": Mayor Goodman and Councilmembers Reese, Brown, Weekly, Wolfson, Tarkenton, and Ross
VOTING "NAY": NONE
EXCUSED: NONE

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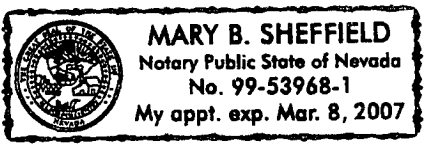
PUB: March 18, 2006
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