

FIRST AMENDMENT

Bill No. 98-38

Ordinance No. 5081

AN ORDINANCE RELATING TO BUSINESS LICENSING; AMENDING TITLE 6 OF THE MUNICIPAL CODE OF THE CITY OF LAS VEGAS, NEVADA, 1983 EDITION, TO EXCLUDE FUEL AND SALES TAX FROM THE DEFINITION OF "GROSS REVENUES/GROSS SALES"; TO CONFIRM THE AUTHORITY OF THE LAS VEGAS METROPOLITAN POLICE DEPARTMENT REGARDING BUSINESS LICENSE ENFORCEMENT; TO CONFIRM THE AUTHORITY OF BUSINESS LICENSE OFFICIALS TO ENFORCE ZONING PROVISIONS AND EXECUTE ADMINISTRATIVE SEARCH WARRANTS; TO PROVIDE NEW LICENSE TAX PROVISIONS REGARDING TIME FOR PAYMENT, LATE PAYMENT, UNDERPAYMENT, OVERPAYMENT AND EXEMPTION FROM PAYMENT; TO ESTABLISH A CHARITABLE SOLICITATION PERMIT FEE; PROVIDING PENALTIES FOR THE VIOLATION HEREOF; PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO; AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

Sponsored by:
Councilman Arnie Adamsen

Summary: Makes various technical amendments
to the general provisions for business licensing.

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

1 or permanent, and whether or not the contract of service is express or implied, oral or written.

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

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

16 (1) The following shall not be included in calculating gross sales/gross
17 revenue:

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

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

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

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

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

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

16 (K) "Metro" means the Las Vegas Metropolitan Police Department.

17 [(K)] (L) "Person" includes any association, corporation, firm, partnership, trust or other
18 form of business or social association or organization, as well as a natural person and the estate of a
19 natural person.

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

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

24 [(N)] (O) "Principal" means:

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

1 trustee, personal representative or general partner of such person is a principal;

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

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

6 [(O)] (P) "Valid unexpired license" means a license that has not been suspended or
7 revoked before its expiration date.

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

10 **6.02.020:** (A) The Department shall have the jurisdiction to investigate and enforce the
11 provisions of this Title[,] and the provisions of Title 19A as they relate to the use of land by, and
12 impact of, businesses, professions and occupations.

13 (B) The Department shall have all powers which may be necessary or appropriate
14 for a complete and effective exercise of its jurisdiction, including, but not limited to[,]:

15 (1) [the] The power to enter and inspect the licensed premises at any time
16 during the business hours of the licensee[, and];

17 (2) [the Department shall have the] The power to examine all books and
18 records of the license or applicant[.];

19 (3) The power to apply for and execute administrative search warrants; and

20 (4) The power to issue citations pursuant to the provisions of Chapter 171
21 of NRS for violations of this Title or Title 19A.

22 (C) The Department is authorized to request information from a licensee or
23 applicant at any time in furtherance of the exercise of its jurisdiction.

24 (D) During the course of investigating and assisting in the prosecution of
25 misdemeanor, gross misdemeanor and felony crimes, Metro has the jurisdiction and authority to issue
26 citations for the violations of this Title.

27 SECTION 3: Title 6, Chapter 2, Section 65, of the Municipal Code of the City of Las
28 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

1 **6.02.065:** Nothing in this Title, including the imposition of any license tax, shall be deemed or
2 construed to apply to any:

3 (A) Person engaged in any of the professions or occupations hereinafter enumerated
4 solely as an employee of any other person who is properly licensed to conduct, manage or carry on
5 any such business unless specifically provided otherwise by this Title;

6 (B) Community theater as defined in NRS [365.130] 364.130; [or]

7 (C) Public bus transportation service for the carrying of passengers from place to
8 place within the City, which is owned or operated by a governmental entity; provided, however, this
9 exception does not apply to a private person who leases the service from the governmental entity for
10 business purposes[.];

11 (D) Nonprofit professional services organization that provides all of its professional
12 services to the public at no cost and has received its tax exempt status pursuant to Title 26 U.S.C. §
13 501(c);

14 (E) Professional person licensed by the State who works solely either as a principal
15 or employee for a nonprofit professional services organization that has tax exempt status pursuant to
16 Title 26 U.S.C. § 501(c), if such organization provides all of its professional services to the public at
17 no cost; or

18 (F) Any government entity.

19 SECTION 4: Title 6, Chapter 2, Section 70, of the Municipal Code of the City of Las
20 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

21 **6.02.070:** (A) The Director is authorized to issue a temporary business [licenses] license to
22 a business license [applicants].

23 (B) The Director may issue a temporary business license] applicant if:

24 (1) An applicant has:

25 (a) Filed a complete [an] and accurate business license application,

26 and

27 (b) Paid all fees relating thereto; and

28 (2) The premises within or the location at which the applicant's business

1 is to be conducted has been inspected and tentatively approved by the proper departments of the City
2 for:

3 (a) All appropriate zoning requirements, and

4 (b) Compliance with the Uniform Fire Code.

5 [(C)] (B) A temporary business license entitles an applicant for a period of not
6 more than sixty days to engage in business at the location identified in the application. During the
7 sixty-day temporary business license period, an applicant shall comply with all of the requirements
8 imposed upon the license by the Code or by agencies of the State or County, as the case may be, or
9 resulting from inspections by departments of the City.

10 [(D)] (C) [Upon recommendation by a department of the City for good cause
11 shown by an applicant, the] The Director may in his or her discretion extend a temporary business
12 license for two periods of sixty days each.

13 [(E)] (D) In the event that the Director should deny an applicant an extension of
14 a temporary license, the applicant may, pursuant to the provisions of LVMC 6.02.110, appeal the
15 denial to the City Council. It is the applicant's burden to present to the Council any and all facts and
16 mitigating circumstances in support of his or her appeal.

17 [(F)] (E) The provisions of this Section authorizing the issuance of a temporary
18 business license do not apply to any business subject to the provisions of Chapter 6.06 of this Title
19 or to any business which requires formal approval by the City Council unless: [the]

20 (1) The provisions of this Section are specifically made applicable to such
21 business by other provisions of this Code[.] :

22 (2) All principals required to be approved for suitability have submitted a
23 complete investigation packet for determination of suitability and paid all applicable investigative
24 fees;

25 (3) The Director makes a preliminary finding that all of the principals of
26 the business are suitable; and

27 (4) The City Council approves the issuance of a temporary business license.

28 SECTION 5: Title 6, Chapter 2, Section 80, of the Municipal Code of the City of Las

Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

6.02.080: (A) Any person who desires to engage in business shall first apply for and obtain the appropriate license. The license application shall be filed with the Department on forms acceptable to the Department. The applicant shall furnish all the information required by the Department including, but not limited to:

- (1) The applicant's business organization and structure;
- (2) The proposed business operation and location;
- (3) The name and address of each principal; [and]
- (4) Copies of all other licenses or permits required by local, state or federal law to engage in the proposed business; and

[(4)] (5) Any other information that reasonably relates, or may lead to information that reasonably relates, to the applicant's qualification, acceptability or fitness for a license.

(B) [The applicant shall swear or affirm the truth of the information contained in the application.] The applicant must sign the application for license affirming, under pains and penalty of perjury, that all the information furnished by the applicant is true, accurate and current.

SECTION 6: Title 6, Chapter 2, Section 85, of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

6.02.085: (A) A thirty-dollar nonrefundable processing fee will be charged for each application filed for a new business license, a change of business ownership, a change of business location [or], change of business name or a charitable solicitations permit. Processing of such applications shall not commence until the Department has received the processing fee.

(B) The processing fee set forth in Subsection (A) of this Section is to be in addition to any other license fee required by this Code for the type of business in question.

SECTION 7: Title 6, Chapter 2, Section 90, of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

6.02.090: Other than an application for a license which requires prior approval by an agency of the State or a license that is subject to the provisions of [Chapter 6.06 of this Code] LVMC Chapter

1 6.06, the Director, not more than thirty calendar days after receipt of an application for a license, shall
2 approve, deny or take such other action with respect to such application as [he] the Director considers
3 appropriate. In the event that any department to which the Director is required to refer the application
4 for additional approval is unable to complete its review thereof in time for the Director to comply with
5 such thirty-calendar-day requirement, the Director shall issue a temporary license as provided in
6 [Section] LVMC 6.02.070. The Director may:

7 (A) Deny an applicant a license if:

8 (1) The application is incomplete or contains false, misleading or fraudulent
9 statements with respect to any information that is required in the application;

10 (2) The applicant or any of its principals fails to satisfy any qualification
11 or requirement that is imposed by this Code, or other local, State or Federal law or regulation that
12 pertains to the particular license or approval for suitability which is sought;

13 (3) The applicant or any of its principals resides in the United States
14 illegally;

15 (4) The applicant or any of its principals is or has engaged in a business,
16 trade or profession without having obtained a valid license, an approval for suitability, a permit or a
17 work card when such applicant or [principal] any of its principals knew that one was required or under
18 such circumstances that [he] they reasonably should have known one was required;

19 (5) The applicant or any of its principals has been subject, in any
20 jurisdiction, to disciplinary action of any kind with respect to a license, an approval for suitability, a
21 permit or a work card to the extent that such disciplinary action reflects upon the qualification,
22 acceptability or fitness of the applicant or [principal] any of its principals;

23 (6) The applicant or any of its principals has been convicted of an act that
24 constitutes a crime which involves moral turpitude or involves any local, state or federal law or
25 regulation which relates to the same or a similar business;

26 (7) The applicant or any of its principals has been convicted of having
27 perpetrated deceptive practices upon the public;

28 (8) The applicant or any of its principals suffers from a legal disability

1 under the laws of the State;

2 (9) The premises on which the business is proposed to be conducted do not
3 satisfy local, state or federal laws or regulations which pertain to the activity that is proposed to be
4 engaged in;

5 (B) Refuse to renew a license if:

6 (1) The licensee or any of its principals is or has engaged in a business,
7 trade or profession without having obtained a valid license, an approval for suitability, a permit or a
8 work card when such applicant or [principal] any of its principals knew that one was required or under
9 such circumstances that [he] they reasonably should have known one was required;

10 (2) The licensee or any of its principals has been subject, in any jurisdiction,
11 to disciplinary action of any kind with respect to a license, an approval for suitability, a permit or a
12 work card to the extent that such disciplinary action reflects upon the qualification, acceptability or
13 fitness of such licensee or [principal] any of its principals;

14 (3) The licensee or any of its principals has been convicted of an act that
15 constitutes a crime which involves moral turpitude or involves any local, state or federal law or
16 regulation which relates to the same or a similar business;

17 (4) The licensee or any of its principals violates a condition which is
18 imposed upon the license;

19 (5) The licensee or any of its principals has been convicted of having
20 perpetrated deceptive practices upon the public;

21 (6) The license or any of its principals suffers from a legal disability under
22 the laws of the State;

23 (7) The premises on which the business is conducted do not satisfy local,
24 state or federal laws or regulations which pertain to the activity which is actually engaged in; or

25 (8) The actual business activity constitutes a public or private nuisance, or
26 has been or is being conducted in an unlawful, illegal or impermissible manner.

27 SECTION 8: Title 6, Chapter 2, Section 110, of the Municipal Code of the City of
28 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

1 **6.02.110:** Any person aggrieved by a decision of the Director denying or refusing to renew a
2 license or denying, revoking or suspending a permit may appeal that decision within thirty days to the
3 [Board of Commissioners] City Council by filing written notice of appeal with the Department. The
4 [Board] City Council shall hear the applicant at the next regularly scheduled meeting following the
5 expiration of ten days after the applicant filed a notice of appeal.

6 SECTION 9: Title 6, Chapter 2, Section 130, of the Municipal Code of the City of
7 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

8 **6.02.130:** No license to conduct any business or occupation which is regulated and licensed under
9 any provision of the Nevada Revised Statutes shall be issued unless and until a State license has been
10 obtained therefor[.]; provided, however, a temporary license may be issued pursuant to LVMC
11 6.02.070 if the issuance of a State license is conditioned upon the prior issuance of a City license.

12 SECTION 10: Title 6, Chapter 2, Section 170, of the Municipal Code of the City of
13 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

14 **6.02.170:** License taxes based upon gross sales/gross revenues are due in advance and shall fall
15 due on a semiannual basis, with the initial semiannual period commencing on the date the application
16 for business license is filed. Fixed fee license taxes are due in advance and shall fall due on an annual
17 basis, with the initial period commencing on the date the application is filed, unless otherwise
18 provided in this Code. License taxes shall not be prorated based upon the fact that a business does
19 not start at the beginning of the initial semiannual period.

20 SECTION 11: Title 6, Chapter 2, Section 180, of the Municipal Code of the City of
21 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

22 **6.02.180:** [When first securing a license to commence operations of a business required to pay
23 the license tax on the basis of gross sales, the applicant shall pay a minimum fee of twenty-five dollars
24 for the first semiannual period.] Subject to the provisions of LVMC 6.02.190, the first semiannual
25 license fee for a business whose license fee is based on gross sales shall be an amount determined by
26 the Director to be the cumulative average semiannual license fee paid by other businesses in the same
27 industry. An applicant may pay a larger first period license fee than required by this Section.

28 SECTION 12: Title 6, Chapter 2, Section 190, of the Municipal Code of the City of

1 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

2 **6.02.190:** (A) [In the event the gross sales of a business for the first period exceeds the amount
3 of sales for the payment of the minimum fee, the balance due shall be added to the fee for the second
4 semiannual period.] In the event there is an underpayment for the first licensing period because of
5 a discrepancy between the actual and estimated gross sales, the balance of the fee shall be paid before
6 the renewal of the license for any subsequent period. Until such deficiency is paid, the licensee shall
7 not be issued a new license or renewal of an existing license for any other business.

8 (B) [With respect to calculating the fee for the second semiannual period and all
9 periods thereafter, the licensee shall certify the amount of gross sales made during the last preceding
10 period, which shall be used as the basis of payment for the next licensing period.] In the event of
11 overpayment of the license fee for the first semiannual license period, the amount overpaid shall be
12 credited toward the license fee owed for the succeeding licensing period.

13 (C) If an audit during the first period of operation indicates that the gross sales of
14 the business will substantially exceed the [amount required for the payment of the] minimum fee
15 determined under LVMC 6.02.180, the Director [of Finance and Business Services] may require the
16 immediate payment of [the balance of the fee] an additional amount to reflect the estimated sales for
17 such period.

18 (D) With respect to calculating the fee for the second semiannual period and all
19 periods thereafter, the licensee shall certify the amount of gross sales made during the last preceding
20 semiannual period, which shall be used as the basis for the license fee for the next licensing period.

21 SECTION 13: Title 6, Chapter 2, Section 200, of the Municipal Code of the City of
22 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

23 **6.02.200:** (A) In the event there is an underpayment for any licensing period because of a
24 discrepancy between actual and declared gross sales, the balance of the fee shall be paid before the
25 renewal of a license for any subsequent period. In addition, the licensee making such underpayment
26 declaration shall be assessed a penalty and interest as provided in this Section on the deficiency which
27 shall be paid before the renewal of a license for any subsequent period.

28 (B) In the event the underpayment is discovered by the first audit of the business

1 after the first licensing period, the penalty shall be an amount equal to thirty-five percent of the
2 delinquency.

3 (C) In the event the underpayment is discovered by the second or any subsequent
4 audit of the business after the first licensing period, the penalty shall be an amount equal to seventy
5 percent of the delinquency.

6 (D) Interest on the amount of such delinquency shall be one and one half percent
7 per month from the date when such tax became due and payable until the date when paid.

8 SECTION 14: Title 6, Chapter 2, Section 220, of the Municipal Code of the City of
9 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

10 **6.02.220:** It is unlawful for any licensee required to pay a license tax on the basis of gross sales
11 to make a material and intentional underdeclaration of [his] gross sales for any licensing period to the
12 Director [of Finance and Business Services]. In determining materiality, the fact that the
13 underdeclaration places the licensee in a lower fee bracket shall be considered one of the major
14 determining factors.

15 SECTION 15: Title 6, Chapter 2, Section 240, of the Municipal Code of the City of
16 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

17 **6.02.240:** (A) [The Director of Finance and Business Services shall cause notices to be mailed
18 to each licensee of the license tax required before the due date to the next licensing period; provided,
19 however, that the failure of a licensee to receive notice does not waive the payment of the license tax
20 as actual receipt is in no case required.] Prior to the due date of the next licensing period, the Director
21 shall cause a notice to be mailed to each licensee setting forth the amount of license tax owed for the
22 next license period; provided, however, that the failure of a licensee to receive actual notice does not
23 affect the obligation to pay the license tax.

24 (B) The due date shall be the first day of the first month of a licensing period.

25 SECTION 16: Title 6, Chapter 2, Section 280, of the Municipal Code of the City of
26 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

27 **6.02.280:** It is unlawful for any person who is not required to have a fixed place of business and
28 who was issued a license under the provisions of this Code to fail to carry such license or a copy

1 thereof either upon his person or in any vehicle or other conveyance which is used in such business.

2 SECTION 17: Title 6, Chapter 2, Section 290, of the Municipal Code of the City of
3 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

4 **6.02.290:** [Upon] Within fifteen days before the transfer of ownership of a business licensed
5 under this Code for which a license fee has already been paid, the transferee shall apply for the transfer
6 of the license and shall be entitled to receive the same upon delivery of ownership documentation
7 satisfactory to the Director and payment of the processing fee required by LVMC 6.02.085; provided,
8 that the transferred business meets all other requirements of this Code. No transfer of license shall
9 be approved until the required license fee has been paid to the next succeeding licensing period.

10 SECTION 18: Title 6, Chapter 2, Section 310, of the Municipal Code of the City of
11 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

12 **6.02.310:** All persons licensed to do business under this Title shall report to the Director on a
13 form acceptable to the Department any change in business name from that designated in the original
14 business license application within [thirty] fifteen days after such change occurs and pay the
15 processing fee required by LVMC 6.02.085.

16 SECTION 19: Title 6, Chapter 2, Section 320, of the Municipal Code of the City of
17 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

18 **6.02.320:** (A) Licensees have a continuing duty and obligation to notify the Department of
19 additions, deletions, changes or modifications in the information furnished the Department and this
20 duty continues as long as a valid license remains in effect. Failure to report any change that alters the
21 licensing status of the licensee or business is unlawful.

22 (B) A licensee may be required, in the discretion of the Director, to apply for a new
23 license if changes in the licensee's business operations alters the original purpose for which the
24 business was licensed. The burden is on the licensee to show that the changes have not altered the
25 original business purpose.

26 SECTION 20: Title 6, Chapter 2, Section 360, of the Municipal Code of the City of
27 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

28 **6.02.360:** Upon a showing of good cause and in the discretion of the City Council, disciplinary

1 action against a holder may take the form of cancellation, revocation, refusal to renew, suspension,
2 imposition of conditions or restrictions or civil fine in an amount not to exceed one thousand dollars
3 for each day that the violation which forms the subject matter of the complaint that recommends such
4 disciplinary action continues after the date on which the City Council establishes a date for the
5 consideration of such complaint, or any combination of such actions, as the particular situation may
6 require. The Council may also impose against the licensee the actual costs incurred, and a reasonable
7 amount for attorney's fees, resulting from the imposition of disciplinary action. The disciplinary
8 actions available in this Section shall be in addition to, and not exclusive of, any other civil or criminal
9 remedy which otherwise might be available.

10 SECTION 21: Section 10 of this Ordinance becomes effective on the anniversary date
11 of the passage of this Ordinance.

12 SECTION 22: Whenever in this ordinance any act is prohibited or is made or declared
13 to be unlawful or an offense or a misdemeanor, or whenever in this ordinance the doing of any act is
14 required or the failure to do any act is made or declared to be unlawful or an offense or a
15 misdemeanor, the doing of such prohibited act or the failure to do any such required act shall
16 constitute a misdemeanor and upon conviction thereof, shall be punished by a fine of not more than
17 \$1,000.00 or by imprisonment for a term of not more than six months, or by any combination of such
18 fine and imprisonment. Any day of any violation of this ordinance shall constitute a separate offense.

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

27 SECTION 24: All ordinances or parts of ordinances or sections, subsections, phrases,
28 sentences, clauses or paragraphs contained in the Municipal Code of the City of Las Vegas, Nevada,

1 1983 Edition, in conflict herewith are hereby repealed.

2 PASSED, ADOPTED and APPROVED this 13th day of July, 1998.

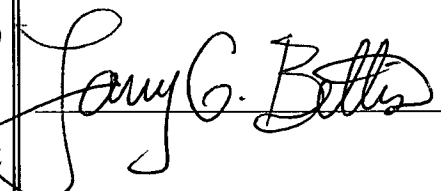
3 APPROVED:

4 By 
5 JAN LAVERTY JONES, Mayor

6 ATTEST:

7 
8 BARBARA JO RONEMUS, City Clerk

9 APPROVED AS TO FORM:

10  6-16-98
11 Date

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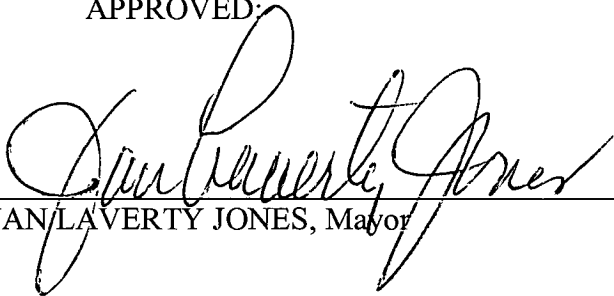
1 The above and foregoing ordinance was first proposed and read by title to the City Council on
2 the 8th day of June, 1998 and referred to the following committee composed of the
3 Councilmen McDonald and Brown for recommendation; thereafter the said committee reported
4 favorably on said ordinance on the 13th day of July, 1998 which was a regular meeting of
5 said Council; that at said regular meeting, the proposed ordinance was read by title to the City
6 Council as amended and adopted by the following vote:

7 VOTING "AYE": Councilmen Adamsen, McDonald, Reese and Brown

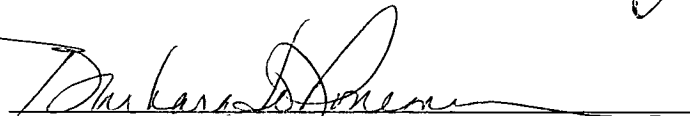
8 VOTING "NAY": NONE

9 EXCUSED: Mayor Jones

10 APPROVED:

11 
12
13 JAN/LAVERTY JONES, Mayor

14 ATTEST:

15 
16 BARBARA JO RONEMUS, City Clerk

Bill No. 98-38

Ordinance No. _____

AN ORDINANCE RELATING TO BUSINESS LICENSING; AMENDING TITLE 6 OF THE MUNICIPAL CODE OF THE CITY OF LAS VEGAS, NEVADA, 1983 EDITION, TO EXCLUDE FUEL AND SALES TAX FROM THE DEFINITION OF "GROSS REVENUES/GROSS SALES"; TO CONFIRM THE AUTHORITY OF THE LAS VEGAS METROPOLITAN POLICE DEPARTMENT REGARDING BUSINESS LICENSE ENFORCEMENT; TO CONFIRM THE AUTHORITY OF BUSINESS LICENSE OFFICIALS TO ENFORCE ZONING PROVISIONS AND EXECUTE ADMINISTRATIVE SEARCH WARRANTS; TO PROVIDE NEW LICENSE TAX PROVISIONS REGARDING TIME FOR PAYMENT, LATE PAYMENT, UNDERPAYMENT, OVERPAYMENT AND EXEMPTION FROM PAYMENT; TO ESTABLISH A CHARITABLE SOLICITATION PERMIT FEE; PROVIDING PENALTIES FOR THE VIOLATION HEREOF; PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO; AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HERewith.

Sponsored by:
Councilman Arnie Adamsen

Summary: Makes various technical amendments
to the general provisions for business licensing.

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.

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

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

15 (1) The following shall not be included in calculating gross sales/gross
16 revenue:

17 (a) Cash discounts which are allowed or taken on sales/revenue;

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

28 (c) [Inventory Transfers.] 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[.] : and

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

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

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

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

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

[(K)] (L) "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.

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

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

[(N)] (O) "Principal" means:

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

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

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

5 [(O)] (P) "Valid unexpired license" means a license that has not been suspended or
6 revoked before its expiration date.

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

9 **6.02.020:** (A) The Department shall have the jurisdiction to investigate and enforce the
10 provisions of this Title[,] and the provisions of Title 19A as they relate to the use of land by, and
11 impact of, businesses, professions and occupations.

12 (B) The Department shall have all powers which may be necessary or appropriate
13 for a complete and effective exercise of its jurisdiction, including, but not limited to[,]:

14 (1) [the] The power to enter and inspect the licensed premises at any time
15 during the business hours of the licensee[, and];

16 (2) [the Department shall have the] The power to examine all books and
17 records of the license or applicant[.];

18 (3) The power to apply for and execute administrative search warrants; and

19 (4) The power to issue citations pursuant to the provisions of Chapter 171
20 of NRS for violations of this Title or Title 19A.

21 (C) The Department is authorized to request information from a licensee or
22 applicant at any time in furtherance of the exercise of its jurisdiction.

23 (D) During the course of investigating and assisting in the prosecution of
24 misdemeanor, gross misdemeanor and felony crimes, Metro has the jurisdiction and authority to issue
25 citations for the violations of this Title.

26 SECTION 3: Title 6, Chapter 2, Section 65, of the Municipal Code of the City of Las
27 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

28 **6.02.065:** Nothing in this Title, including the imposition of any license tax, shall be deemed or

1 construed to apply to any:

2 (A) Person engaged in any of the professions or occupations hereinafter enumerated
3 solely as an employee of any other person who is properly licensed to conduct, manage or carry on
4 any such business unless specifically provided otherwise by this Title;

5 (B) Community theater as defined in NRS [365.130] 364.130; [or]

6 (C) Public bus transportation service for the carrying of passengers from place to
7 place within the City, which is owned or operated by a governmental entity; provided, however, this
8 exception does not apply to a private person who leases the service from the governmental entity for
9 business purposes[.];

10 (D) Nonprofit professional services organization that provides all of its professional
11 services to the public at no cost and has received its tax exempt status pursuant to Title 26 U.S.C. §
12 501(c);

13 (E) Professional person licensed by the State who works solely either as a principal
14 or employee for a nonprofit professional services organization that has tax exempt status pursuant to
15 Title 26 U.S.C. § 501(c), if such organization provides all of its professional services to the public at
16 no cost; or

17 (F) Any government entity.

18 SECTION 4: Title 6, Chapter 2, Section 70, of the Municipal Code of the City of Las
19 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

20 **6.02.070:** (A) The Director is authorized to issue a temporary business [licenses] license to
21 a business license [applicants].

22 (B) The Director may issue a temporary business license] applicant if:

23 (1) An applicant has:

24 (a) Filed a complete [an] and accurate business license application,

25 and

26 (b) Paid all fees relating thereto; and

27 (2) The premises within or the location at which the applicant's business
28 is to be conducted has been inspected and tentatively approved by the proper departments of the City

1 for:

2 (a) All appropriate zoning requirements, and

3 (b) Compliance with the Uniform Fire Code.

4 [(C)] (B) A temporary business license entitles an applicant for a period of not
5 more than sixty days to engage in business at the location identified in the application. During the
6 sixty-day temporary business license period, an applicant shall comply with all of the requirements
7 imposed upon the license by the Code or by agencies of the State or County, as the case may be, or
8 resulting from inspections by departments of the City.

9 [(D)] (C) [Upon recommendation by a department of the City for good cause
10 shown by an applicant, the] The Director may in his or her discretion extend a temporary business
11 license for two periods of sixty days each.

12 [(E)] (D) In the event that the Director should deny an applicant an extension of
13 a temporary license, the applicant may, pursuant to the provisions of LVMC 6.02.110, appeal the
14 denial to the City Council. It is the applicant's burden to present to the Council any and all facts and
15 mitigating circumstances in support of his or her appeal.

16 [(F)] (E) The provisions of this Section do not apply to any business subject to
17 the provisions of Chapter 6.06 of this Title or to any business which requires formal approval by the
18 City Council unless; [the]

19 (1) The provisions of this Section are specifically made applicable to such
20 business by other provisions of this Code[.] ;

21 (2) All principals required to be approved for suitability have submitted a
22 complete investigation packet for determination of suitability and paid all applicable investigative
23 fees; and

24 (3) The Director makes a preliminary finding that all of the principals of
25 the business are suitable.

26 (F) Upon issuing a temporary license, or extension thereof, to a business pursuant
27 to Subsection (E), the Director shall, as soon as the open meeting law permits following issuance, seek
28 City Council ratification of such action. If the City Council does not ratify the Director's action:

1 (1) The Director shall give written notice of rescission of the temporary
2 license to the applicant; and

3 (2) The applicant must cease doing business immediately upon receipt of
4 the written notice.

5 SECTION 5: Title 6, Chapter 2, Section 80, of the Municipal Code of the City of Las
6 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

7 **6.02.080:** (A) Any person who desires to engage in business shall first apply for and obtain
8 the appropriate license. The license application shall be filed with the Department on forms
9 acceptable to the Department. The applicant shall furnish all the information required by the
10 Department including, but not limited to:

- 11 (1) The applicant's business organization and structure;
12 (2) The proposed business operation and location;
13 (3) The name and address of each principal; [and]
14 (4) Copies of all other licenses or permits required by local, state or federal
15 law to engage in the proposed business; and

16 [(4)] (5) Any other information that reasonably relates, or may lead to
17 information that reasonably relates, to the applicant's qualification, acceptability or fitness for a
18 license.

19 (B) [The applicant shall swear or affirm the truth of the information contained in
20 the application.] The applicant must sign the application for license affirming, under pains and
21 penalty of perjury, that all the information furnished by the applicant is true, accurate and current.

22 SECTION 6: Title 6, Chapter 2, Section 85, of the Municipal Code of the City of Las
23 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

24 **6.02.085:** (A) A thirty-dollar nonrefundable processing fee will be charged for each
25 application filed for a new business license, a change of business ownership, a change of business
26 location [or], change of business name or a charitable solicitations permit. Processing of such
27 applications shall not commence until the Department has received the processing fee.

28 (B) The processing fee set forth in Subsection (A) of this Section is to be in addition

1 to any other license fee required by this Code for the type of business in question.

2 SECTION 7: Title 6, Chapter 2, Section 90, of the Municipal Code of the City of Las
3 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

4 **6.02.090:** Other than an application for a license which requires prior approval by an agency of
5 the State or a license that is subject to the provisions of [Chapter 6.06 of this Code] LVMC Chapter
6 6.06, the Director, not more than thirty calendar days after receipt of an application for a license, shall
7 approve, deny or take such other action with respect to such application as [he] the Director considers
8 appropriate. In the event that any department to which the Director is required to refer the application
9 for additional approval is unable to complete its review thereof in time for the Director to comply with
10 such thirty-calendar-day requirement, the Director shall issue a temporary license as provided in
11 [Section] LVMC 6.02.070. The Director may:

12 (A) Deny an applicant a license if:

13 (1) The application is incomplete or contains false, misleading or fraudulent
14 statements with respect to any information that is required in the application;

15 (2) The applicant or any of its principals fails to satisfy any qualification
16 or requirement that is imposed by this Code, or other local, State or Federal law or regulation that
17 pertains to the particular license or approval for suitability which is sought;

18 (3) The applicant or any of its principals resides in the United States
19 illegally;

20 (4) The applicant or any of its principals is or has engaged in a business,
21 trade or profession without having obtained a valid license, an approval for suitability, a permit or a
22 work card when such applicant or [principal] any of its principals knew that one was required or under
23 such circumstances that [he] they reasonably should have known one was required;

24 (5) The applicant or any of its principals has been subject, in any
25 jurisdiction, to disciplinary action of any kind with respect to a license, an approval for suitability, a
26 permit or a work card to the extent that such disciplinary action reflects upon the qualification,
27 acceptability or fitness of the applicant or [principal] any of its principals;

28 (6) The applicant or any of its principals has been convicted of an act that

1 constitutes a crime which involves moral turpitude or involves any local, state or federal law or
2 regulation which relates to the same or a similar business;

3 (7) The applicant or any of its principals has been convicted of having
4 perpetrated deceptive practices upon the public;

5 (8) The applicant or any of its principals suffers from a legal disability
6 under the laws of the State;

7 (9) The premises on which the business is proposed to be conducted do not
8 satisfy local, state or federal laws or regulations which pertain to the activity that is proposed to be
9 engaged in;

10 (B) Refuse to renew a license if:

11 (1) The licensee or any of its principals is or has engaged in a business,
12 trade or profession without having obtained a valid license, an approval for suitability, a permit or a
13 work card when such applicant or [principal] any of its principals knew that one was required or under
14 such circumstances that [he] they reasonably should have known one was required;

15 (2) The licensee or any of its principals has been subject, in any jurisdiction,
16 to disciplinary action of any kind with respect to a license, an approval for suitability, a permit or a
17 work card to the extent that such disciplinary action reflects upon the qualification, acceptability or
18 fitness of such licensee or [principal] any of its principals;

19 (3) The licensee or any of its principals has been convicted of an act that
20 constitutes a crime which involves moral turpitude or involves any local, state or federal law or
21 regulation which relates to the same or a similar business;

22 (4) The licensee or any of its principals violates a condition which is
23 imposed upon the license;

24 (5) The licensee or any of its principals has been convicted of having
25 perpetrated deceptive practices upon the public;

26 (6) The licensee or any of its principals suffers from a legal disability under
27 the laws of the State;

28 (7) The premises on which the business is conducted do not satisfy local,

1 state or federal laws or regulations which pertain to the activity which is actually engaged in; or

2 (8) The actual business activity constitutes a public or private nuisance, or
3 has been or is being conducted in an unlawful, illegal or impermissible manner.

4 SECTION 8: Title 6, Chapter 2, Section 110, of the Municipal Code of the City of
5 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

6 **6.02.110:** Any person aggrieved by a decision of the Director denying or refusing to renew a
7 license or denying, revoking or suspending a permit may appeal that decision within thirty days to the
8 [Board of Commissioners] City Council by filing written notice of appeal with the Department. The
9 [Board] City Council shall hear the applicant at the next regularly scheduled meeting following the
10 expiration of ten days after the applicant filed a notice of appeal.

11 SECTION 9: Title 6, Chapter 2, Section 130, of the Municipal Code of the City of
12 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

13 **6.02.130:** No license to conduct any business or occupation which is regulated and licensed under
14 any provision of the Nevada Revised Statutes shall be issued unless and until a State license has been
15 obtained therefor[.]; provided, however, a temporary license may be issued pursuant to LVMC
16 6.02.070 if the issuance of a State license is conditioned upon the prior issuance of a City license.

17 SECTION 10: Title 6, Chapter 2, Section 170, of the Municipal Code of the City of
18 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

19 **6.02.170:** License taxes based upon gross sales/gross revenues are due in advance and shall fall
20 due on a semiannual basis, with the initial semiannual period commencing on the date the application
21 for business license is filed. Fixed fee license taxes are due in advance and shall fall due on an annual
22 basis, with the initial period commencing on the date the application is filed, unless otherwise
23 provided in this Code. License taxes shall not be prorated based upon the fact that a business does
24 not start at the beginning of the initial semiannual period.

25 SECTION 11: Title 6, Chapter 2, Section 180, of the Municipal Code of the City of
26 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

27 **6.02.180:** [When first securing a license to commence operations of a business required to pay
28 the license tax on the basis of gross sales, the applicant shall pay a minimum fee of twenty-five dollars

1 for the first semiannual period.] Subject to the provisions of LVMC 6.02.190, the first semiannual
2 license fee for a business whose license fee is based on gross sales shall be an amount determined by
3 the Director to be the cumulative average semiannual license fee paid by other businesses in the same
4 industry. An applicant may pay a larger first period license fee than required by this Section.

5 SECTION 12: Title 6, Chapter 2, Section 190, of the Municipal Code of the City of
6 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

7 **6.02.190:** (A) [In the event the gross sales of a business for the first period exceeds the amount
8 of sales for the payment of the minimum fee, the balance due shall be added to the fee for the second
9 semiannual period.] In the event there is an underpayment for the first licensing period because of
10 a discrepancy between the actual and estimated gross sales, the balance of the fee shall be paid before
11 the renewal of the license for any subsequent period. Until such deficiency is paid, the licensee shall
12 not be issued a new license or renewal of an existing license for any other business.

13 (B) [With respect to calculating the fee for the second semiannual period and all
14 periods thereafter, the licensee shall certify the amount of gross sales made during the last preceding
15 period, which shall be used as the basis of payment for the next licensing period.] In the event of
16 overpayment of the license fee for the first semiannual license period, the amount overpaid shall be
17 credited toward the license fee owed for the succeeding licensing period.

18 (C) If an audit during the first period of operation indicates that the gross sales of
19 the business will substantially exceed the [amount required for the payment of the] minimum fee
20 determined under LVMC 6.02.180, the Director [of Finance and Business Services] may require the
21 immediate payment of [the balance of the fee] an additional amount to reflect the estimated sales for
22 such period.

23 (D) With respect to calculating the fee for the second semiannual period and all
24 periods thereafter, the licensee shall certify the amount of gross sales made during the last preceding
25 semiannual period, which shall be used as the basis for the license fee for the next licensing period.

26 SECTION 13: Title 6, Chapter 2, Section 200, of the Municipal Code of the City of
27 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

28 **6.02.200:** (A) In the event there is an underpayment for any licensing period because of a

1 discrepancy between actual and declared gross sales, the balance of the fee shall be paid before the
2 renewal of a license for any subsequent period. In addition, the licensee making such underpayment
3 declaration shall be assessed a penalty and interest as provided in this Section on the deficiency which
4 shall be paid before the renewal of a license for any subsequent period.

5 (B) In the event the underpayment is discovered by the first audit of the business
6 after the first licensing period, the penalty shall be an amount equal to thirty-five percent of the
7 delinquency.

8 (C) In the event the underpayment is discovered by the second or any subsequent
9 audit of the business after the first licensing period, the penalty shall be an amount equal to seventy
10 percent of the delinquency.

11 (D) Interest on the amount of such delinquency shall be one and one half percent
12 per month from the date when such tax became due and payable until the date when paid.

13 SECTION 14: Title 6, Chapter 2, Section 220, of the Municipal Code of the City of
14 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

15 **6.02.220:** It is unlawful for any licensee required to pay a license tax on the basis of gross sales
16 to make a material and intentional underdeclaration of [his] gross sales for any licensing period to the
17 Director [of Finance and Business Services]. In determining materiality, the fact that the
18 underdeclaration places the licensee in a lower fee bracket shall be considered one of the major
19 determining factors.

20 SECTION 15: Title 6, Chapter 2, Section 240, of the Municipal Code of the City of
21 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

22 **6.02.240:** (A) [The Director of Finance and Business Services shall cause notices to be mailed
23 to each licensee of the license tax required before the due date to the next licensing period; provided,
24 however, that the failure of a licensee to receive notice does not waive the payment of the license tax
25 as actual receipt is in no case required.] Prior to the due date of the next licensing period, the Director
26 shall cause a notice to be mailed to each licensee setting forth the amount of license tax owed for the
27 next license period; provided, however, that the failure of a licensee to receive actual notice does not
28 affect the obligation to pay the license tax.

1 (B) The due date shall be the first day of the first month of a licensing period.

2 SECTION 16: Title 6, Chapter 2, Section 280, of the Municipal Code of the City of
3 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

4 **6.02.280:** It is unlawful for any person who is not required to have a fixed place of business and
5 who was issued a license under the provisions of this Code to fail to carry such license or a copy
6 thereof either upon his person or in any vehicle or other conveyance which is used in such business.

7 SECTION 17: Title 6, Chapter 2, Section 290, of the Municipal Code of the City of
8 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

9 **6.02.290:** [Upon] Within fifteen days before the transfer of ownership of a business licensed
10 under this Code for which a license fee has already been paid, the transferee shall apply for the transfer
11 of the license and shall be entitled to receive the same upon delivery of ownership documentation
12 satisfactory to the Director and payment of the processing fee required by LVMC 6.02.085; provided,
13 that the transferred business meets all other requirements of this Code. No transfer of license shall
14 be approved until the required license fee has been paid to the next succeeding licensing period.

15 SECTION 18: Title 6, Chapter 2, Section 310, of the Municipal Code of the City of
16 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

17 **6.02.310:** All persons licensed to do business under this Title shall report to the Director on a
18 form acceptable to the Department any change in business name from that designated in the original
19 business license application within [thirty] fifteen days after such change occurs and pay the
20 processing fee required by LVMC 6.02.085.

21 SECTION 19: Title 6, Chapter 2, Section 320, of the Municipal Code of the City of
22 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

23 **6.02.320:** (A) Licensees have a continuing duty and obligation to notify the Department of
24 additions, deletions, changes or modifications in the information furnished the Department and this
25 duty continues as long as a valid license remains in effect. Failure to report any change that alters the
26 licensing status of the licensee or business is unlawful.

27 (B) A licensee may be required, in the discretion of the Director, to apply for a new
28 license if changes in the licensee's business operations alters the original purpose for which the

1 business was licensed. The burden is on the licensee to show that the changes have not altered the
2 original business purpose.

3 SECTION 20: Title 6, Chapter 2, Section 360, of the Municipal Code of the City of
4 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

5 **6.02.360:** Upon a showing of good cause and in the discretion of the City Council, disciplinary
6 action against a holder may take the form of cancellation, revocation, refusal to renew, suspension,
7 imposition of conditions or restrictions or civil fine in an amount not to exceed one thousand dollars
8 for each day that the violation which forms the subject matter of the complaint that recommends such
9 disciplinary action continues after the date on which the City Council establishes a date for the
10 consideration of such complaint, or any combination of such actions, as the particular situation may
11 require. The Council may also impose against the licensee the actual costs incurred, and a reasonable
12 amount for attorney's fees, resulting from the imposition of disciplinary action. The disciplinary
13 actions available in this Section shall be in addition to, and not exclusive of, any other civil or criminal
14 remedy which otherwise might be available.

15 SECTION 21: Section 10 of this Ordinance becomes effective on the anniversary date
16 of the passage of this Ordinance.

17 SECTION 22: Whenever in this ordinance any act is prohibited or is made or declared
18 to be unlawful or an offense or a misdemeanor, or whenever in this ordinance the doing of any act is
19 required or the failure to do any act is made or declared to be unlawful or an offense or a
20 misdemeanor, the doing of such prohibited act or the failure to do any such required act shall
21 constitute a misdemeanor and upon conviction thereof, shall be punished by a fine of not more than
22 \$1,000.00 or by imprisonment for a term of not more than six months, or by any combination of such
23 fine and imprisonment. Any day of any violation of this ordinance shall constitute a separate offense.

24 SECTION 23: If any section, subsection, subdivision, paragraph, sentence, clause or
25 phrase in this ordinance or any part thereof, is for any reason held to be unconstitutional, or invalid
26 or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or
27 effectiveness of the remaining portions of this ordinance or any part thereof. The City Council of the
28 City of Las Vegas hereby declares that it would have passed each section, subsection, subdivision,

1 paragraph, sentence, clause or phrase thereof irrespective of the fact that any one or more sections,
2 subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional,
3 invalid or ineffective.

4 SECTION 24: 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,
6 1983 Edition, in conflict herewith are hereby repealed.

7 PASSED, ADOPTED and APPROVED this ____ day of _____, 1998.

8 APPROVED:

9
10 By _____
JAN LAVERTY JONES, Mayor

11 ATTEST:

12
13 _____
BARBARA JO RONEMUS, City Clerk

14 APPROVED AS TO FORM:

15 Jany G. Bellis 6-1-98
16 _____
17 Date

1 The above and foregoing ordinance was first proposed and read by title to the City Council on the
2 ____ day of _____, 1998, and referred to the following committee composed of
3 _____ and _____ for recommendation;
4 thereafter the said committee reported favorably on said ordinance on the ____ day of
5 _____, 1998, which was a _____ meeting of said Council; that at said
6 _____ meeting, the proposed ordinance was read by title to the City Council
7 as first introduced and adopted by the following vote:

8 VOTING "AYE": _____

9 VOTING "NAY": _____

10 ABSENT: _____

11 APPROVED:

12
13 By _____
JAN LAVERTY JONES, Mayor

14 ATTEST:

15 _____
16 BARBARA JO RONEMUS, City Clerk

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AFFIDAVIT OF PUBLICATION

STATE OF Nevada
County of Clark

Barbara Linford, 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 the the advertisement, a true copy attached,

LV CITY CLERK
350951

2296311LV

was continuously published in said Las Vegas Review Journal or Sun in 1
edition(s) of said newspaper issued between 07/17/98 and 07/17/1998, on
the following days: JULY 17, 1998

SUBSCRIBED AND SWORN BEFORE ME THIS THE 17th

day of July 1998

Diana Vitti
Notary Public

FIRST AMENDMENT
BILL NO 98-38
ORDINANCE NO 5081

AN ORDINANCE RELATING THE BUSINESS LICENSING, AMENDING TITLE 6 OF THE MUNICIPAL CODE OF THE CITY OF LAS VEGAS, NEVADA, 1983 EDITION, TO EXCLUDE FUEL AND SALES TAX FROM THE DEFINITION OF "GROSS REVENUES/GROSS SALES", TO CONFIRM THE AUTHORITY OF THE LAS VEGAS METROPOLITAN POLICE DEPARTMENT REGARDING BUSINESS LICENSE ENFORCEMENT, TO CONFIRM THE AUTHORITY OF BUSINESS LICENSE OFFICIALS TO ENFORCE ZONING PROVISIONS AND EXECUTE ADMINISTRATIVE SEARCH WARRANTS, TO PROVIDE NEW LICENSE TAX PROVISIONS REGARDING TIME FOR PAYMENT, LATE PAYMENT, UNDERPAYMENT, OVERPAYMENT AND EXEMPTION FROM PAYMENT, TO ESTABLISH A CHARITABLE SOLICITATION PERMIT FEE, PROVIDING PENALTIES FOR THE VIOLATION HEREOF, PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO, AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH

SPONSORED BY Councilman Arnie Adamsen

SUMMARY Makes various technical amendments to the general provisions for business licensing

The above and foregoing ordinance was first proposed and read by title to the City Council on the 8th day of June, 1998, and referred to the following committee composed of Councilmen McDonald and Brown for recommendation, thereafter the said committee reported favorably on said ordinance on the 13th day of July, 1998, 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" Councilmen Adamsen, McDonald, Brown and Reese

VOTING "NAY" NONE

EXCUSED Mayor Jones

COPIES OF THE COMPLETE ORDINANCE ARE AVAILABLE FOR PUBLIC INFORMATION IN THE OFFICE OF THE CITY CLERK, 1ST FLOOR, 400 EAST STEWART AVENUE, LAS VEGAS, NEVADA
PUB July 17, 1998
Las Vegas Review-Journal



DIANA VITTI
Notary Public - Nevada
My appt. exp. Sep. 11, 2000
No. 96-4393-1

AFFIDAVIT OF PUBLICATION

STATE OF Nevada
County of Clark

RECEIVED
CITY CLERK

1998 JUL 21 A 11:44

Barbara Linford, 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 the the advertisement, a true copy attached,

LV CITY CLERK
346441

2296311LV

was continuously published in said Las Vegas Review Journal or Sun in 1 edition(s) of said newspaper issued between 07/16/98 and 07/16/1998, on the following days: JULY 16, 1998

SUBSCRIBED AND SWORN BEFORE ME THIS THE 17th

day of July 1998

Diana Vitti
Notary Public

BILL NO 98-38
ORDINANCE NO 5081

AN ORDINANCE RELATING TO THE BUSINESS LICENSING, AMENDING TITLE 6 OF THE MUNICIPAL CODE OF THE CITY OF LAS VEGAS, NEVADA, 1983 EDITION, TO EXCLUDE FUEL AND SALES TAX FROM THE DEFINITION OF "GROSS REVENUES/GROSS SALES", TO CONFIRM THE AUTHORITY OF THE LAS VEGAS METROPOLITAN POLICE DEPARTMENT REGARDING BUSINESS LICENSE ENFORCEMENT, TO CONFIRM THE AUTHORITY OF BUSINESS LICENSE OFFICIALS TO ENFORCE ZONING PROVISIONS AND EXECUTE ADMINISTRATIVE SEARCH WARRANTS, TO PROVIDE NEW LICENSE TAX PROVISIONS REGARDING TIME FOR PAYMENT, LATE PAYMENT, UNDERPAYMENT, OVERPAYMENT AND EXEMPTION FROM PAYMENT, TO ESTABLISH A CHARITABLE SOLICITATION PERMIT FEE, PROVIDING PENALTIES FOR THE VIOLATION HEREOF; PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO, AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH

SPONSORED BY Councilman Arne Adamsen
SUMMARY Makes various technical amendments to the general provisions for business licensing

The above and foregoing ordinance was first proposed and read by title to the City Council on the 8th day of June, 1998, and referred to the following committee composed of Councilmen McDonald and Brown for recommendation, thereafter the said committee reported favorably on said ordinance on the 13th day of July, 1998, 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 first introduced and adopted by the following vote
VOTING "AYE" Councilmen Adamsen, McDonald, Brown and Reese
VOTING "NAY" NONE
EXCUSED Mayor Jones
COPIES OF THE COMPLETE ORDINANCE ARE AVAILABLE FOR PUBLIC INFORMATION IN THE OFFICE OF THE CITY CLERK, 1ST FLOOR, 400 EAST STEWART AVENUE, LAS VEGAS, NEVADA
PUB July 16, 1998
Las Vegas Review-Journal



DIANA VITTI
Notary Public - Nevada
My appt. exp. Sep. 11, 2000
No. 96-4393-1

AFFIDAVIT OF PUBLICATION

RECEIVED
CITY CLERK

1998 JUL 27 P 3: 32

PASTE CLIPPING HERE

BILL NO 98-38
FIRST AMENDMENT

AN ORDINANCE RELATING TO BUSINESS LICENSING, AMENDING TITLE 6 OF THE MUNICIPAL CODE OF THE CITY OF LAS VEGAS, NEVADA, 1983 EDITION, TO EXCLUDE FUEL AND SALES TAX FROM THE DEFINITION OF "GROSS REVENUES/GROSS SALES", TO CONFIRM THE AUTHORITY OF THE LAS VEGAS METROPOLITAN POLICE DEPARTMENT REGARDING BUSINESS LICENSE ENFORCEMENT; TO CONFIRM THE AUTHORITY OF BUSINESS LICENSE OFFICIALS TO ENFORCE ZONING PROVISIONS AND EXECUTE ADMINISTRATIVE SEARCH WARRANTS, TO PROVIDE NEW LICENSE TAX PROVISIONS REGARDING TIME FOR PAYMENT, LATE PAYMENT, UNDERPAYMENT, OVERPAYMENT AND EXEMPTION FROM PAYMENT, TO ESTABLISH A CHARITABLE SOLICITATION PERMIT FEE, PROVIDING PENALTIES FOR THE VIOLATION HEREOF, PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO, AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

SPONSORED BY Councilman
Arnie Adamsen

SUMMARY Makes various technical amendments to the general provisions for business licensing
At a City Council meeting
JUNE 8, 1998

BILL NO 98-38 WAS READ BY TITLE AND REFERRED TO RECOMMENDING COMMITTEE

Councilmen McDonald and Brown
COPIES OF THE COMPLETE BILL ARE AVAILABLE FOR PUBLIC INFORMATION IN THE OFFICE OF THE CITY CLERK, 1ST FLOOR, CITY HALL, 400 EAST STEWART AVENUE, LAS VEGAS, NEVADA
PUB July 1, 1998
Las Vegas Review-Journal

STATE OF NEVADA)
COUNTY OF CLARK) SS:

BARBARA LINFORD, being first duly sworn, deposes and says:

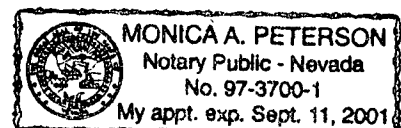
That she/he is a legal clerk for the LAS VEGAS REVIEW-JOURNAL and THE LAS VEGAS SUN, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy of which is attached, was continuously published in the LAS VEGAS REVIEW-JOURNAL or THE LAS VEGAS SUN for a period of ONE insertions from the period of JULY 1, 1998 to JULY 1, 1998, on the following days:

JULY 1, 1998

Signed: Barbara Linford

Subscribed and sworn to before me this July day of 1998

Monica A. Peterson
Notary Public



AFFIDAVIT OF PUBLICATION

STATE OF Nevada
County of Clark

Barbara Linford, 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 the the advertisement, a true copy attached,

LV CITY CLERK
350951

2296311LV

was continuously published in said Las Vegas Review Journal or Sun in 1
edition(s) of said newspaper issued between 07/17/98 and 07/17/1998, on
the following days: JULY 17, 1998

SUBSCRIBED AND SWORN BEFORE ME THIS THE 17th

day of July 1998

Diana Vitti
Notary Public

FIRST AMENDMENT
BILL NO. 98-38
ORDINANCE NO. 5081

AN ORDINANCE RELATING THE BUSINESS LICENSING; AMENDING TITLE 6 OF THE MUNICIPAL CODE OF THE CITY OF LAS VEGAS, NEVADA, 1983 EDITION, TO EXCLUDE FUEL AND SALES TAX FROM THE DEFINITION OF "GROSS REVENUES/GROSS SALES"; TO CONFIRM THE AUTHORITY OF THE LAS VEGAS METROPOLITAN POLICE DEPARTMENT REGARDING BUSINESS LICENSE ENFORCEMENT; TO CONFIRM THE AUTHORITY OF BUSINESS LICENSE OFFICIALS TO ENFORCE ZONING PROVISIONS AND EXECUTE ADMINISTRATIVE SEARCH WARRANTS; TO PROVIDE NEW LICENSE TAX PROVISIONS REGARDING TIME FOR PAYMENT, LATE PAYMENT, UNDERPAYMENT, OVERPAYMENT, AND EXEMPTION FROM PAYMENT; TO ESTABLISH A CHARITABLE SOLICITATION PERMIT FEE; PROVIDING PENALTIES FOR THE VIOLATION HEREOF; PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO; AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

SPONSORED BY: Councilman Arnie Adamsen.

SUMMARY: Makes various technical amendments to the general provisions for business licensing.

The above and foregoing ordinance was first proposed and read by title to the City Council on the 8th day of June, 1998, and referred to the following committee composed of Councilmen McDonald and Brown for recommendation; thereafter the said committee reported favorably on said ordinance on the 13th day of July, 1998, 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": Councilmen Adamsen, McDonald, Brown and Reese

VOTING "NAY": NONE

EXCUSED: Mayor Jones

COPIES OF THE COMPLETE ORDINANCE ARE AVAILABLE FOR PUBLIC INFORMATION IN THE OFFICE OF THE CITY CLERK, 1ST FLOOR, 400 EAST STEWART AVENUE, LAS VEGAS, NEVADA

PUB: July 17, 1998
Las Vegas Review-Journal



DIANA VITTI
Notary Public - Nevada
My appt. exp. Sep. 11, 2000
No. 96-4393-1



086582

AFFIDAVIT OF PUBLICATION

STATE OF Nevada
County of Clark

RECEIVED
CITY CLERK

1998 JUL 21 A 11:45

Barbara Linford, 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 the the advertisement, a true copy attached,

LV CITY CLERK
346441

2296311LV

was continuously published in said Las Vegas Review Journal or Sun in 1
edition(s) of said newspaper issued between 07/16/98 and 07/16/1998, on
the following days: JULY 16, 1998

SUBSCRIBED AND SWORN BEFORE ME THIS THE 17th

day of July 1998

Diana Vitti
Notary Public

BILL NO. 98-38
ORDINANCE NO. 5081

AN ORDINANCE RELATING TO THE BUSINESS LICENSING; AMENDING TITLE 6 OF THE MUNICIPAL CODE OF THE CITY OF LAS VEGAS, NEVADA, 1983 EDITION, TO EXCLUDE FUEL AND SALES TAX FROM THE DEFINITION OF "GROSS REVENUES/GROSS SALES"; TO CONFIRM THE AUTHORITY OF THE LAS VEGAS METROPOLITAN POLICE DEPARTMENT REGARDING BUSINESS LICENSE ENFORCEMENT; TO CONFIRM THE AUTHORITY OF BUSINESS LICENSE OFFICIALS TO ENFORCE ZONING PROVISIONS AND EXECUTE ADMINISTRATIVE SEARCH WARRANTS; TO PROVIDE NEW LICENSE TAX PROVISIONS REGARDING TIME FOR PAYMENT, LATE PAYMENT, UNDERPAYMENT, OVERPAYMENT AND EXEMPTION FROM PAYMENT; TO ESTABLISH A CHARITABLE SOLICITATION PERMIT FEE; PROVIDING PENALTIES FOR THE VIOLATION HEREOF; PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO; AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

SPONSORED BY: Councilman Arnie Adamsen
SUMMARY: Makes various technical amendments to the general provisions for business licensing.

The above and foregoing ordinance was first proposed and read by title to the City Council on the 8th day of June, 1998, and referred to the following committee composed of Councilmen McDonald and Brown for recommendation; thereafter the said committee reported favorably on said ordinance on the 13th day of July, 1998, 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 first introduced and adopted by the following vote:
VOTING "AYE" Councilmen Adamsen, McDonald, Brown and Reese
VOTING "NAY" NONE
EXCUSED: Mayor Jones
COPIES OF THE COMPLETE ORDINANCE ARE AVAILABLE FOR PUBLIC INFORMATION IN THE OFFICE OF THE CITY CLERK, 1ST FLOOR, 400 EAST STEWART AVENUE, LAS VEGAS, NEVADA.
PUB: July 16, 1998
Las Vegas Review-Journal



DIANA VITTI
Notary Public - Nevada
My appt. exp. Sep. 11, 2000
No. 96-4393-1



086588

RECEIVED
CITY CLERK

AFFIDAVIT OF PUBLICATION

1998 JUL 21 P 3: 32

PASTE CLIPPING HERE

BILL NO. 98-38

FIRST AMENDMENT

AN ORDINANCE RELATING TO BUSINESS LICENSING; AMENDING TITLE 6 OF THE MUNICIPAL CODE OF THE CITY OF LAS VEGAS, NEVADA, 1983 EDITION, TO EXCLUDE FUEL AND SALES TAX FROM THE DEFINITION OF "GROSS REVENUES/GROSS SALES"; TO CONFIRM THE AUTHORITY OF THE LAS VEGAS METROPOLITAN POLICE DEPARTMENT REGARDING BUSINESS LICENSE ENFORCEMENT; TO CONFIRM THE AUTHORITY OF BUSINESS LICENSE OFFICIALS TO ENFORCE ZONING PROVISIONS AND EXECUTE ADMINISTRATIVE SEARCH WARRANTS; TO PROVIDE NEW LICENSE TAX PROVISIONS REGARDING TIME FOR PAYMENT, LATE PAYMENT, UNDERPAYMENT, OVERPAYMENT AND EXEMPTION FROM PAYMENT; TO ESTABLISH A CHARITABLE SOLICITATION PERMIT FEE; PROVIDING PENALTIES FOR THE VIOLATION HEREOF; PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO; AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HERewith.

SPONSORED BY: Councilman
Arnie Adamsen

SUMMARY: Makes various technical amendments to the general provisions for business licensing
At a City Council meeting

JUNE 8, 1998
BILL NO. 98-38 WAS READ BY TITLE AND REFERRED TO RECOMMENDING COMMITTEE:

Councilmen McDonald and Brown
COPIES OF THE COMPLETE BILL ARE AVAILABLE FOR PUBLIC INFORMATION IN THE OFFICE OF THE CITY CLERK, 1st FLOOR, CITY HALL, 400 EAST STEWART AVENUE, LAS VEGAS, NEVADA
PUB. July 1, 1998
Las Vegas Review-Journal

STATE OF NEVADA)
COUNTY OF CLARK) SS:

BARBARA LINEORD, being first duly sworn, deposes and says:

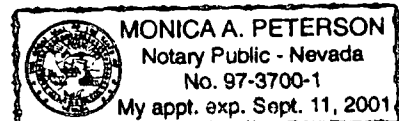
That she/he is a legal clerk for the LAS VEGAS REVIEW-JOURNAL and THE LAS VEGAS SUN, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy of which is attached, was continuously published in the LAS VEGAS REVIEW-JOURNAL or THE LAS VEGAS SUN for a period of ONE insertions from the period of JULY 1, 1998 to JULY 1, 1998, on the following days:

JULY 1, 1998

Signed: Barbara Lineord

Subscribed and sworn to before me this July 15 day of July, 1998

Monica A. Peterson
Notary Public



086597