

ORDINANCE NO. 243

AN ORDINANCE OF THE CITY OF LAS VEGAS LICENSING, FOR PURPOSES OF REGULATION AND REVENUE, EVERY KIND OF LAWFUL BUSINESS HEREINAFTER SPECIFIED, TRANSACTED OR CARRIED ON WITHIN THE CORPORATE LIMITS OF THE CITY OF LAS VEGAS, STATE OF NEVADA; FIXING THE RATES OF LICENSE TAX UPON THE SAME AND PROVIDING FOR THE COLLECTION OF SAID LICENSE TAX, AND A PUNISHMENT FOR CARRYING ON OR CONDUCTING ANY SUCH BUSINESS WITHOUT A LICENSE, AND REPEALING ORDINANCES NUMBERED 1, 2, 4, 13, 14, 35, 62, 74, 75, 81, 95, 102, 105, 108, 112, 117, 145, 184 and 192.

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

Section 1. The City Clerk must prepare and have printed blank licenses as herein authorized to be issued.

Section 2. The City Clerk must affix his official seal to, number and sign all licenses.

Section 3. The City Clerk must keep in his office a Register in which he must keep account of all licenses issued and delivered by him.

Section 4. It shall be unlawful for any person, firm or corporation, club or association to commence, carry on, engage in, or continue in, in the City of Las Vegas, State of Nevada, any business, trade, occupation or employment, upon which a license tax is imposed by the terms and provisions of this ordinance and for which a license tax is required to be procured by the terms and provisions of this ordinance, without first paying such license tax and procuring such license as hereinafter provided. Said license shall authorize the party obtaining the same to transact the business described in such license in a particular locality in said city. Separate licenses must be obtained for each branch establishment or separate house of business, and a license must be obtained for every class and type of business in this ordinance specified, even though several classes or types of business may be operated by the same person and at the same place of business. Except, that this provision shall not apply to those classes or types of business hereunder which pay a percentage license fee upon the volume of business transacted. All licenses, when payable quarterly, must be taken out in quarters commencing on the first day of January, April, July and October of each year.

Section 5. The City Clerk must make diligent inquiry as to all persons in this City liable to pay license as provided in this ordinance, and must require each person, where the license tax depends upon the receipts or amount of business transacted, to state under oath the probable amount of business which he, or the firm of which he is a member, or for which he is agent or attorney, or the association or corporation of which he is president, secretary or managing agent will do in the next succeeding period for which said license may be issued, which said amount shall be computed according to the amount of business done during the period next preceding the period for which said license may be issued, unless an extension or enlargement of business is contemplated, and thereupon such person, agent, president, secretary or other officer must procure a license from the City Clerk for the term desired, and in the class of which such person is liable to pay; and in all cases where an under-estimate has been made by the party applying, the party making such under-estimate, of the company he represents, shall be required to pay for a license for the next period for which licenses may be issued, double the sum otherwise required.

1 Section 6. Every person who, at a fixed place of business  
2 in the City of Las Vegas, sells any goods, wares or merchandise,  
3 drugs or medicines, jewelry, or wares, or precious metals, whether  
4 on commission or otherwise, or operates any restaurant, steam or power  
5 laundry, garage, automobile service station, newspaper, job printing  
6 establishment, funeral and undertaking establishment, theatre, moving  
7 picture show, or manufactures for sale soda water or any soft drinks,  
or operates a shoe making, shoe repair or cobbling shop, a photograph  
gallery or photo making shop, a blacksmith shop, machine shop, general  
repair shop, motor repair shop, bicycle repair shop, clothes cleaning  
shop, tailoring establishment, or operates a hospital or clinic, or  
conducts an auto court or auto courts, or tourist camp or tourist  
camps, as defined hereunder, and operates a creamery, must obtain

or a water company, furnishing service to sections of the City  
and having gross monthly income of less than \$3,000.00 per month

10 (A) Where the average monthly sales are Five Thousand  
11 Dollars (\$5,000) or less, at the rate of six (6) mills  
12 on each dollar of such average monthly sales, provided  
that in no event shall such quarterly license tax be  
less than Six Dollars (\$6.)

13 (B) Where the average monthly sales are above Five  
14 Thousand Dollars (\$5,000), at the rate of five (5)  
15 mills on each dollar of such average monthly sales,  
provided that in no event shall such quarterly lic-  
16 ense tax be less than Thirty Dollars (\$30) per quarter.

17 Section 7. Each person, firm or corporation engaged in the  
18 telephone business, telegraph business, or in the business of furn-  
19 ishing and supplying heating or illuminating gas to others, or elec-  
20 trical current for power, lighting, heating or domestic purposes,  
21 or supplies water for domestic purposes to others, or operates any  
other public utility, shall pay a quarterly license tax therefor  
of two per cent based on the average monthly gross receipts of such  
business during such quarterly period. This provision shall apply to  
all persons, firms and corporations conducting the above mentioned  
businesses or any of them, whether under permission and regulation of  
the Public Service Commission of the State of Nevada, or otherwise.

22 Section 8. The rates of license tax for the businesses,  
23 trades, occupations and employments hereinafter named are hereby  
24 fixed in and for the City of Las Vegas and the same shall be paid  
by any person engaged in or carrying on the same in said City, as  
follows:

- 25 (1) For each hand laundry employing one or more persons, \$2.50 per  
26 quarter.  
27 (2) For each insurance agent, or real estate broker, or both, \$10.00  
28 per quarter.  
29 (3) For each shooting gallery, \$25.00 per quarter.  
30 (4) For each brokerage establishment, \$30 per quarter.  
31 (5) For every banker and bank with a capital of \$100,000 or over,  
32 (except National banks), \$30.00 per quarter.  
For every banker or bank with a capital of less than \$100,000  
(except National Banks), \$15.00 per quarter.  
(6) For each skating rink, \$20.00 per quarter.  
(7) For each pawn shop, \$50.00 per quarter.  
(8) For each employment or intelligence office, \$25.00 per quarter.  
(9) For each street carnival, \$30.00 per day.  
(10) For each astrologer, palmist, seer, phrenologist, fortune teller,  
clairvoyant, or spiritulist, who demands and receives a fee for  
his or her service, \$100.00 per day.

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Section 7. Each person, firm or corporation engaged in the  
telephone business, telegraph business, or in the business of fur-  
nishing and supplying heating or illuminating gas to others through  
gas mains, or electrical current for power, lighting, heating or  
domestic purposes, or supplies water for domestic purposes to others  
through water mains, or operates any other public utility shall pay  
a quarterly license tax therefor according to the following schedu  
per annum: Each telephone company \$1,000.00; each gas company  
\$400.00; each water company \$300.00; each electric light company  
\$3,000.00. This provision shall apply to all persons, firms and  
corporations conducting the above mentioned businesses or any of  
them, whether under permission and regulation of the Public Service  
Commission of the State of Nevada, or otherwise.

This section shall not apply to water companies having  
monthly gross sales of less than \$3,000.00, which companies shall  
pay tax under Section 6 of this ordinance.

- 1 (11) For each merry-go-round or carousel, \$5.00 per day.  
2 (12) Any proprietor, lessee or manager of any traveling show,  
3 traveling skating rink, circus, hippodrome, menagerie, or  
4 carnival intending to exhibit in the open air or under a tent  
5 or in any public hall, club room, assembly hall or theatre,  
6 where movable scenery and theatrical appliances are used,  
7 any performance or exhibition in the City of Las Vegas, Nevada,  
8 shall pay to the City Clerk of said City of Las Vegas, the sum of  
9 \$100.00 as a license fee for the privilege of showing and exhibiting  
10 such traveling show, traveling skating rink, circus, hippodrome,  
11 menagerie or carnival for each day; and upon payment therefor said  
12 City Clerk shall issue license for the day or number of days so paid  
13 for.

14 Provided that nothing in this section contained shall be  
15 deemed or construed to require the holder of a theatre license  
16 to procure any additional license to conduct, maintain or carry  
17 on any theatrical or vaudeville performance when such perfor-  
18 mance is conducted at any such theatre so licensed.

- 19 (13) For each patent medicine agency, \$25.00 per quarter.  
20 (14) For each boot black stand permitted by Ordinance of the City,  
21 \$3.00 per quarter.  
22 (15) For each lawyer, whether connected with or as a member of a  
23 firm, or practicing by himself, \$10.00 per quarter.  
24 (16) For each physician and/or surgeon, whether connected with a  
25 firm or hospital, or practicing by himself, \$10.00 per quarter.  
26 (17) For each dentist, whether connected with or as a member of a  
27 firm, or practicing by himself, \$10.00 per quarter.  
28 (18) For each hotel, lodging house or rooming house, \$5 per quarter  
29 for from four to eight guest rooms; from eight to eighteen guest  
30 rooms, \$10.00 per quarter; from eighteen to thirty guest rooms,  
31 \$20.00 per quarter; from thirty to fifty guest rooms, \$30.00  
32 per quarter; from fifty to eighty guest rooms, \$40 per quarter;  
above eighty guest rooms, \$50.00 per quarter.

Every person, firm or association or corporation engaged in  
the business of keeping or conducting an apartment house in the  
City of Las Vegas, shall pay for and obtain a quarterly license  
to carry on such business as per schedule hereinafter recited  
in this subdivision, namely: Those who have four (4) apartments  
and not exceeding eight apartments shall pay for such license  
the sum of \$10.00 per quarter. And those who have nine apart-  
ments and not exceeding eighteen apartments, shall pay for such  
license the sum of \$20.00 per quarter; and those who have nine-  
teen apartments and not exceeding thirty-eight apartments, shall  
pay for such license the sum of \$40.00 per quarter; those who  
have thirty-nine apartments and over shall pay for such license  
the sum of \$60.00 per quarter.

- 24 (19) For each dray and express and warehouse business, or either,  
25 \$7.50 per quarter for the first rig, and five dollars (\$5) per  
26 quarter for each additional rig, used in such business; but  
27 warehouse businesses without rigs shall pay \$7.50 per quarter.  
28 (20) Every person, firm or corporation who operates a truck or fleet  
29 of trucks which shall come into the City of Las Vegas to receive  
30 merchandise for delivery outside the city, or which shall bring  
31 merchandise into the City of Las Vegas from outside, and make  
32 deliveries of merchandise within the City, shall pay a quarterly  
license tax of \$15.00 per quarter upon the first truck and \$10.00  
per quarter for each additional truck.  
(21) Every person operating a billiard hall or billiard room shall  
pay for the first billiard table or pool table in any such  
establishment, \$7.00 per quarter for the first table and \$4.00  
per quarter for each additional billiard table or pool table.

- 1 (22) Every person who shall operate a bowling alley within said City  
of Las Vegas, shall pay the sum of \$7.50 per quarter for the  
2 first alley and the sum of \$5.00 per quarter for each additional  
alley in said establishment.
- 3 (23) For each traveling optometrist and/or oculist, who does not  
hold and exhibit an existing license from the State of Nevada,  
4 to practice as such, \$100.00 per day.  
For each optometrist and/or oculist holding such license, \$10.00  
5 per quarter.
- 6 (24) For each barber shop, \$5.00 per quarter for the first barber  
chair operated and \$3.00 per quarter for each additional barber  
7 chair operated.
- 8 (25) For the business of dealing in second hand goods, wares or mer-  
chandise of any kind, character or description where, as a part  
9 of such transaction, a contract or agreement is made, or an  
undertaking, verbal, written or otherwise, had with the vendor  
10 to re-sell to him the same goods, wares or merchandise or to  
sell other goods, wares or merchandise in their place or stead,  
then and in case of such agreement, as aforesaid, a license  
11 tax of \$50.00 per quarter shall be paid.
- 12 (26) Every person, firm or corporation who ships into and sells in  
the City of Las Vegas, any bankrupt, assigned or damaged stock  
of goods, wares, merchandise, drugs, jewelry, drygoods, boots  
13 and shoes, clothing, hardware, groceries, furniture or other  
stock or merchandise, shall pay a license of \$300.00 per quarter  
or fraction thereof.
- 14 (27) For every traveling merchant, hawker, peddler or vendor, street  
faker or advertiser who advertises goods, wares or merchandise  
15 of any kind by music, singing or dancing, jugglery, tricks,  
sleight of hand, buffoonery, gymnastics or any spectacular  
16 display, show or performance, or by speeches or oratory, or by  
any performance upon the streets calculated to draw a crowd  
17 of people about those calling or advertising wares, as afore-  
said, shall pay a license in the sum of \$25.00 per day, and shall  
18 also secure a permit to occupy street space as required by other  
ordinances of the City.
- 19 (28) For each sewing machine agent, \$10.00 per quarter.
- 20 (29) For each vulcanizing business operated as a separate business,  
\$5.00 per quarter.
- 21 (30) For each auctioneer, \$125.00 per quarter or fraction thereof.
- 22 (31) For each Architect, \$10.00 per quarter.
- 23 (32) For each assayer, \$10.00 per quarter.
- 24 (33) For each massage parlor, \$10.00 per quarter.
- 25 (34) For each trade college, trade school, business school, or busin-  
ess college, where instructions are given in any trade or occu-  
26 pation for which a fee is charged, \$10.00 per quarter.
- 27 (35) For each certified public accountant or independent public  
28 accountant, \$40.00 per annum. For the purpose of this ordinance  
an independent public accountant is defined as a person who  
29 does bookkeeping or accounting work for two or more persons,  
firms or corporations, or who prepares or assists in preparing  
30 income tax returns for two or more persons, firms or corpor-  
ations, other than himself.
- 31 (36) For each chiropodist, \$10.00 per quarter.
- 32 (37) For each drugless practitioner, provided, however, that this  
subdivision shall not apply to persons who treat the sick  
through prayer or spiritual means, \$10.00 per quarter.
- (38) For each chiropractor \$10.00 per quarter.
- (39) For each osteopath, \$10.00 per quarter.
- (40) For each advertising business or advertising counsel, \$10.00  
per quarter.
- (41) For each collection agency or mercantile agency, \$10.00 per  
quarter.
- (42) For each designer or decorator, \$10.00 per quarter.

- 1 (43) For each building contractor, \$10.00 per ~~quarter~~ *annum. Paid Annually*
- 2 (44) For each person, firm or corporation conducting, managing or  
carrying on the business of paving or macadamizing contractor,  
\$50.00 per quarter.
- 3 (45) Any other contractor not specifically licensed by this or any  
other ordinance of the City of Las Vegas, \$10.00 per ~~quarter~~ *annum. Paid Annually*
- 4 (46) For each cabinet shop, carpenter shop or up-holstery shop, \$5.00  
per quarter.
- 5 (47) For each nursery where plants, flowers, ferns, trees or other  
plants are cultivated, grown or propogated for the purpose of  
6 sale, \$3.00 per quarter.
- 7 (48) Every person conducting, managing or carrying on the business  
of a cold storage or refrigeration plant for the purpose of  
8 storing fruits, vegetables, meats, fish, eggs or dairy products,  
or any other merchandise, shall pay a quarterly license fee of  
9 \$1.00 for each 1,000 square feet of floor area, or fraction  
thereof, with a minimum quarterly tax of \$10.00.
- 10 (49) Every person, with a fixed place of business within the City of  
Las Vegas, who engages in the business of renting or selling  
11 outdoor advertising space, whether bill board or electrical  
signs, shall pay a quarterly license fee of three and one-half  
12 cents (\$.03½) per square yard of the front surface with a  
minimum quarterly license of \$12.50.
- 13 Every person who comes into the City of Las Vegas to lease or  
14 distribute electrical signs or place them in use by any local  
business person, whether by lease, sale, or conditional sale  
15 contract, shall pay a quarterly license fee therefor in the sum  
of \$5.00 for each sign so placed, provided that in no event shall  
16 the minimum quarterly license fee be less than \$20.00 per  
quarter. And such license tax shall be required for each and  
17 every quarter as long as the particular sign or signs in question  
remain the property of such distributor or until the title to  
such sign shall have completely passed to the business person  
18 in said City of Las Vegas to whom the same has been sold or  
leased or with whom the same has been placed.
- 19 (50) For each locksmith, \$6.00 per quarter, which license fee shall  
be paid in addition to the license tax upon any other business  
operated by such person, if he operates any other business.
- 20 (51) For each person conducting, managing or carrying on the business  
of house moving a quarterly license fee of \$25.00 shall be paid,  
21 and in addition thereto, he shall maintain on deposit with the  
City Clerk a bond in the penal sum of \$1,000 executed by a  
22 surety company authorized to do business in the State of Nevada  
for the then current year, indemnifying the City against injury  
23 or damage to pavements or other public property, and all other  
persons, firms or corporations, against injury or damage to  
24 person or property occuring while any house is being moved into,  
along or off any public street. In the event of a recovery by  
25 said City or any private person, firm or corporation on said  
bond, the said bond or a similar substitute shall be restored  
immediately to said penal sum of \$1,000.
- 26 (52) Every person conducting, managing or carrying on the business  
of house wrecking or salvaging, shall pay a quarterly license  
27 fee of \$12.50 per quarter.
- 28 (53) Every person conducting, managing or carrying on the business  
of a natatorium or swimming pool or tank, where a fee or charge  
29 is made for the use thereof, or where rooms, lockers or bathing  
suits are rented in connection therewith, shall pay an annual  
license fee of \$50.00.
- 30 (54) Every automobile ticket agency or transportation agency, except  
when conducted by the owner of the transportation agency line,  
31 shall pay a quarterly license fee of \$7.50 per quarter. And  
such license fee shall be paid for such business even though the  
32 person conducting such business or paying such license fee may  
at the same time and in the same place, operate another business.

- 1 (55) For every public stenographer, \$5 per quarter. For the purpose  
2 of this subdivision, a public stenographer is defined to be a  
3 person who makes a business of typing for the general public  
4 or for persons other than himself or his immediate permanent  
5 employer.  
6 (56) For each insurance adjuster or insurance adjusting agency, \$10.00  
7 per quarter, except that this subdivision shall not apply to  
8 regular insurance agents adjusting losses for their own companies.  
9 (57) For each automobile reclaiming agency, \$5.00 per quarter.  
10 (58) For each bail bond broker or bail bond brokerage business, \$25.00  
11 per quarter.  
12 (59) For each painting or decorating contractor, \$50.00 per annum.  
13 (60) For each amusement park charging admission to the grounds, \$5.00  
14 per quarter.  
15 (61) For each private detective agency, bureau or business, \$25.00  
16 per quarter.  
17 (62) For each abstract and/or title company doing business, maintain-  
18 ing an agency, or operating in the City of Las Vegas, \$25.00 per  
19 quarter.  
20 (63) For each brick yard, pressed brick plant, or adobe or concrete  
21 block manufacturing plant, \$40.00 per annum.  
22 (64) For each marble and/or granite workers' shop, \$5.00 per quarter.  
23 (65) For each planing mill allowed by law, \$5.00 per quarter.  
24 (66) For each automobile painting and/or sign painting establishment,  
25 \$25.00 per annum.  
26 (67) For each welding and/or iron works, \$15.00 per quarter.  
27 (68) For each hair dressing or beauty parlor, or both, whether oper-  
28 ated in connection with a barber shop or separately, \$20.00 per  
29 quarter.  
30 (69) Every person conducting, managing or carrying on the business of  
31 distributing advertising samples, hand bills, dodgers or printed  
32 matter of any kind, shall pay a quarterly license fee of \$3.00  
per quarter.  
(70) For each finance company, the sum of \$20.00 per quarter. For  
the purpose of this subdivision, a finance company is defined to  
be any person, firm or corporation other than banks, who makes  
a business of loaning to others for profit and who holds himself  
out to the general public as such.  
(71) Every person, firm or corporation conducting, managing or carry-  
ing on any business not specifically licensed by this ordinance  
or any other ordinance of the City of Las Vegas, shall pay a quar-  
terly license fee of \$25.00 per quarter.

For the purpose of this ordinance, an auto court or tourist  
camp is defined as a place, other than a regular hotel or apart-  
ment house, where sleeping accommodations in small buildings are rented  
to the general public, and whenever more than two cabins or small  
buildings are situated in close proximity to each other and are owned  
or operated by the same person and are rented to the general public,  
either by the day, week, month or year, and whether to transients or  
permanent residents of the City of Las Vegas, the same shall be con-  
sidered to be a tourist camp or auto court.

Nothing in this ordinance contained shall be deemed or con-  
strued as applying to any person engaged in any of the professions or  
occupations hereinbefore enumerated solely as an employee of any other  
person, firm or corporation conducting, managing or carrying on any  
such business in the City of Las Vegas, unless specifically so pro-  
vided herein.

Section 9: The license tax imposed by this ordinance shall  
be deemed a debt due to said City of Las Vegas, from and against any  
person who commences, carries on, engages in or conducts, in said City,  
any business, occupation, trade or employment upon which a license tax  
is herein imposed, or for the commencing, engaging in, carrying on or

1 conducting, for which a license is hereby required to be procured,  
2 without first having paid said license tax and procured said license  
3 according to the terms and provisions of this ordinance, and such  
4 person shall be liable in a civil action in the name of said City  
5 of Las Vegas, Plaintiff, in any Court of competent jurisdiction, for  
6 the recovery of the amount of license tax imposed by this ordinance,  
7 and for the costs of suit.

8 Section 10. The license tax imposed by this ordinance shall  
9 become due and payable, and be paid without demand therefor, in lawful  
10 money of the United States of America to the City Clerk.

11 Section 11. Every license fee required hereunder which is  
12 not paid within a period of fifteen days from the time the same be-  
13 comes due and payable is hereby declared to be delinquent and the  
14 City Clerk shall thereupon add to said license fee and collect, be-  
15 fore issuing such license, a penalty of ten per cent of such license  
16 fee so delinquent (but not in any case less than fifty cents) and  
17 such penalty may also be recovered in any civil action brought in the  
18 name of the City of Las Vegas for the recovery of the amount of lic-  
19 ense tax imposed by this ordinance. Provided, however, that the City  
20 Clerk during each current quarter, at least ten days before the next  
21 succeeding quarter, shall deposit in the United States Post Office at  
22 Las Vegas, Nevada, postage prepaid thereon, a written or printed  
23 notice directed to each person appearing upon the license tax roll  
24 for the current quarter calling attention to the fact that the license  
25 fee for the next succeeding quarter will be due at the time provided  
26 in this ordinance and of the amount thereof, if readily ascertainable,  
27 and that the penalty herein provided will be exacted unless paid  
28 within the time required by this ordinance. Said City Clerk shall  
29 also within ten days after the first day of such succeeding quarter  
30 mail a written or printed notice to each person appearing upon the  
31 license tax roll for said preceding quarter, who has not paid such  
32 license fee, notifying them that unless said license fee is paid  
within fifteen days after the first day of such quarter such penalty  
will be collected in addition to the license fee. Proof of actual  
receipt of any such notice shall be in no case required.

Section 12. Every person, having a license under the provis-  
ions of this ordinance and carrying on a business at a fixed place  
of business shall keep such license posted and exhibited while in  
force, in some conspicuous place in said place of business; Every  
person having such license and not having a fixed place of business  
shall carry such license with him at all times while carrying on  
the business for which the same is granted.

Section 13. All licenses granted under this ordinance, or  
any section thereof, are granted and accepted by all parties receiv-  
ing said licenses with the express understanding that the Board of  
City Commissioners may revoke the same at any time if any of the  
conditions of the license or terms of this ordinance have been vio-  
lated, or if the license was obtained by fraudulent representations,  
or the holder of such license is an unfit person to be trusted with  
the privileges granted by said license; provided, however, that no  
license shall be revoked without giving the holder thereof an oppor-  
tunity to appear before the Board in his own behalf. On revocation  
of the license no part of the money paid therefor shall be returned,  
but such license fee shall be forfeited to the City.

Section 14. Ordinances 1, 2, 4, 13, 14, 35, 62, 74, 75, 81,  
95, 102, 105, 108, 112, 117, 145, 184 and 192 are hereby expressly  
repealed.

Section 15. Nothing in this ordinance contained shall be  
construed so as to repeal, amend or affect in any wise those other

1 ordinances of the City of Las Vegas regulating and licensing the  
2 sale of intoxicating liquor, and regulating and licensing the oper-  
3 ation of gambling games and devices, including slot machines and  
4 vending machines in the City of Las Vegas.

5 Section 16. Any person violating any of the terms or pro-  
6 visions of this ordinance shall be deemed guilty of a misdemeanor,  
7 and upon conviction thereof shall be punished by a fine not to exceed  
8 three hundred dollars (\$300) or by imprisonment in the City Jail for  
9 a term not to exceed ninety days, or by both such fine and imprison-  
10 ment.

11 Section 17. By reason of the fact that it appears from a  
12 recent decision of the Supreme Court of the State of Nevada and from  
13 a recent meeting of the Nevada Tax Commission, that the tax levy of  
14 the City of Las Vegas for the year 1938 is to be materially reduced, by  
15 the said Tax Commission and that the said City of Las Vegas will not  
16 have available the necessary money to carry on its governmental func-  
17 tions and render the public service outlined, required and necessary  
18 for the balance of the year and for the future, and that said City  
19 of Las Vegas is now without sufficient funds for said purposes, an  
20 emergency is hereby declared to exist and this ordinance is hereby  
21 declared to be and is proposed, adopted and passed as an emergency  
22 ordinance, and the same shall take effect and be in force immediately  
23 upon its passage and all license fees herein mentioned for the last  
24 quarter of the year 1938 shall be paid to the City Clerk under the  
25 rates and in the amounts specified in this ordinance.

26 Section 18. The City Clerk is hereby authorized to have this  
27 ordinance published in the Las Vegas Review,  
28 a Daily newspaper printed and published in the City of Las Vegas,  
29 Clark County, Nevada for a period of two weeks, that is to say, once  
30 each week for a period of two weeks.

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ATTEST

Viola Burns  
CITY CLERK.

The above and foregoing Ordinance was proposed, read aloud  
in full and, by and with the unanimous consent of the whole board of  
Commissioners, was adopted and passed as an emergency ordinance this  
26th day of September, A.D., 1938, by the following vote:  
Commissioners Corradetti, Krause, Luce and Ronnow and His Honor,  
the Mayor, H. P. Marble, voting aye. Voting No, none.

Viola Burns  
CITY CLERK.

1 #9 Every person who operates a wrecking yard, junk yard, or out-  
2 of-door yard or lot where used furniture, plumbing or other second  
3 hand materials or merchandise are stored for sale, shall pay a  
4 license fee of \$50.00 per quarter. This section shall include  
5 all out-of-door lots or yards upon which two or more used cars,  
6 not in condition to operate under their own power, are permitted  
7 to remain for a period of thirty days or longer.

8  
9 <sup>2</sup>  
10 Every person who operates a used car lot, containing <sup>cars</sup>  
11 capable of being moved under their own power, shall pay a license  
12 fee of \$10.00 per quarter, provided, that without paying such  
13 license fee, one such lot may be maintained by each person or firm  
14 who ~~pays the~~ license as a new or used car dealer. The word "car"  
as used in this section shall mean any automobile or gasoline  
propelled vehicle.

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*copy No 10*

This ordinance was read aloud to the Board of Commissioners at a regular meeting held on the 29th day of November, 1938, at which time it was ~~approved~~ proposed, considered and voted upon, and unan-  
imously adopted and there after published in the Las Vegas Review Journal, a daily newspaper published in the City of Las Vegas, for a period of once a week for two consecutive weeks immediately following its first reading. And, it was thereafter read aloud to the Board for a second time at a recessed regular meeting of the Board held on the 14th day of December, 1938.

Voting aye: Commissioners Luce and Krause and His Honor the Mayor H.P. Marble,

Commissioner Ronnow voting no.

Absent Commissioner Corradetti.

Approved:

*H.P. Marble*

Mayor of the City of Las Vegas, Nevada.

Attest: *Viola Burns*  
City Clerk

City Seal.

CITY  
CLERK'S  
FILE

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Voting aye: Commissioners Luce and Krause and His Honor the Mayor H.P. Marble,

Commissioner Ronnow voting no.

Absent Commissioner Corradetti.

Approved:

\_\_\_\_\_  
Mayor of the City of  
Las Vegas, Nevada.

Attest: \_\_\_\_\_  
City Clerk

City Seal.

(9 1705.001 no. 243)

**AFFIDAVIT OF PUBLICATION**

STATE OF NEVADA, }  
COUNTY OF CLARK } ss.

**Dick Lochrie**

....., being first duly sworn,

deposes and says: That he is **foreman** ..... of the  
LAS VEGAS EVENING REVIEW-JOURNAL, a daily newspaper, of gen-  
eral circulation, printed and published at Las Vegas, in the County of  
Clark, State of Nevada, and that the attached was continuously published

in said newspaper for a period of **Two weeks**

from **Sept 27th 1938** to **October 4th 1938**

inclusive, being the issues of said newspaper for the following dates, to-wit:  
**Sept 27th- Oct 4th**

That said newspaper was regularly issued and circulated on each of the  
dates above named.

Signed *Dick Lochrie*

Subscribed and sworn to before me this **14th**  
day of **October 1938**

*[Signature]*

Notary Public in and for Clark County, Nevada

My Commission Expires  
**Jan 12 1939**

**ORDINANCE NO. 243**  
**AN ORDINANCE OF THE CITY OF LAS VEGAS LICENSING, FOR PURPOSES OF REGULATION AND REVENUE EVERY KIND OF LAWFUL BUSINESS HEREINAFTER SPECIFIED, TRANSACTED OR CARRIED ON WITHIN THE CORPORATE LIMITS OF THE CITY OF LAS VEGAS, STATE OF NEVADA; FIXING THE RATES OF LICENSE TAX UPON THE SAME AND PROVIDING FOR THE COLLECTION OF SAID LICENSE TAX, AND A PUNISHMENT FOR CARRYING ON OR CONDUCTING ANY SUCH BUSINESS WITHOUT A LICENSE, AND REPEALING ORDINANCES NUMBERED 1, 2, 4, 13, 14, 35, 62, 74, 75, 81, 95, 102, 105, 108, 112, 117, 145, 184 and 192.**

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

Section 1. The City Clerk must prepare and have printed blank licenses as herein authorized to be issued.

Section 2. The City Clerk must affix his official seal to, number and sign all licenses.

Section 3. The City Clerk must keep in his office a Register in which he must keep account of all licenses issued and delivered by him.

Section 4. It shall be unlawful for any person, firm or corporation, club or association to commence, carry on, engage in, or continue in, in the City of Las Vegas, State of Nevada, any business, trade, occupation or employment, upon which a license tax is imposed by the terms and provisions of this ordinance and for which a license tax is required to be procured by the terms and provisions of this ordinance, without first paying such license tax and procuring such license as hereinafter provided. Said license shall authorize the party obtaining the same to transact the business described in such license in a particular locality in said City. Separate licenses must be obtained for each branch establishment or separate house of business; and a license must be obtained for every class and type of business in this ordinance specified, even though several classes or types of business may be operated by the same person and at the same place of business. Except that this provision shall not apply to those classes or types of business hereunder which pay a percentage license fee upon the volume of business transacted. All licenses, when payable quarterly, must be taken out in quarters commencing on the first day of January, April, July and October of each year.

Section 5. The City Clerk must make diligent inquiry as to all persons in this City liable to pay license as provided in this ordinance, and must require each person, where the license tax depends upon the receipts or amount of business transacted, to state under oath the probable amount of business which he, or the firm of which he is a member, or for which he is agent, or attorney, or the association or corporation of which he is president, secretary, or managing agent will do in the next succeeding period for which said license may be issued, which said amount shall be computed according to the amount of business done during the period next preceding the period for which said license may be issued, unless an extension or enlargement of business is contemplated, and thereupon such person, agent, president, secretary or other officer must procure a license from the City Clerk for the term desired, and in the class of which such person is liable to pay; and in all cases where an under-estimate has been made by the party applying, the party making such under-estimate, of the company he represents, shall be required to pay for a license for the next period for which licenses may be issued, double the sum otherwise required.

Section 6. Every person who, at a fixed place of business in the City of Las Vegas, sells any goods, wares or merchandise, drugs or medicines, jewelry, or wares, or precious metals, whether on commission or otherwise, or operates any restaurant, steam or power laundry, garage, automobile service station, newspaper, job printing establishment, funeral and undertaking establishment, theatre, moving picture show, or manufactures for sale soda water or any soft drinks, or operates a shoe making, shoe repair or cobbling shop, a photograph gallery or photo making shop, a blacksmith shop, machine shop, general repair shop, motor repair shop, bicycle repair shop, clothes cleaning shop, tailoring establishment, or operates a hospital or clinic, or conducts an auto court or auto courts, or tourist camp or tourist camps, as defined hereunder, or operates a creamery, or a water company, furnishing service to sections of the City and having gross monthly income of less than \$3,000.00 per month must obtain from the City Clerk, for each branch of his business, a license, and must pay quarterly therefor an amount of money to be determined by the class in which said person is placed by the City Clerk; such business to be classified and regulated by the amount of the average monthly sales made at the rates as follows:

(A) Where the average monthly sales are Five Thousand Dollars (\$5,000) or less, at the rate of six (6) mills on each dollar of such average monthly sales, provided that in no event shall such quarterly license tax be less than Six Dollars (\$6.)

(B) Where the average monthly sales are above Five Thousand Dollars (\$5,000), at the rate of five (5) mills on each dollar of such average monthly sales, provided that in no event shall such quarterly license tax be less than Thirty Dollars (\$30) per quarter.

Section 7. Each person, firm or corporation engaged in the telephone business, telegraph business, or in the business of furnishing and supplying heating or illuminating gas to others through gas mains, or electrical current for power, lighting, heating or domestic purposes, or supplies water for domestic purposes to others through water mains, or operates any other public utility shall pay a quarterly license tax therefor according to the following schedule per annum: Each telephone company \$1,000.00; each gas company \$400.00; each water company \$300.00; each electric light company \$3,000.00. This provision shall apply to all persons, firms and corporations conducting the above mentioned businesses or any of them, whether under permission and regulation of the Public Service Commission of the State of Nevada, or otherwise.

This section shall not apply to water companies having monthly gross sales of less than \$3,000.00, which companies shall pay tax under Section 6 of this ordinance.

Section 8. The rates of license tax for the businesses, trades, occupations and employments hereinafter named are hereby fixed in and for the City of Las Vegas and the same shall be paid by any person engaged in or carrying on the same in said City, as follows:

- (1) For each hand laundry employing one or more persons, \$2.50 per quarter.
- (2) For each insurance agent, or real estate broker, or both, \$10.00 per quarter.
- (3) For each shooting gallery, \$25.00 per quarter.
- (4) For each brokerage establishment, \$30 per quarter.
- (5) For every banker and bank with a capital of \$100,000 or over, (Except National Banks), \$30.00 per quarter.  
For every banker or bank with a capital of less than \$100,000 (except National Banks), \$15.00 per quarter.
- (6) For each skating rink, \$20.00 per quarter.
- (7) For each pawn shop, \$50.00 per quarter.
- (8) For each employment or intelligence office, \$25.00 per quarter.

(9) Every person who operates a wrecking yard, junk yard, or out-of-door yard or lot where used furniture, plumbing or other second hand materials or merchandise are stored for sale, shall pay a license fee of \$50.00 per quarter. This section shall include all out-of-door lots or yards upon which two or more used cars, not in condition to operate under their own power, are permitted to remain for a period of thirty days or longer.

(9A) Every person who operates a used car lot, containing only cars capable of being moved under their own power, shall pay a license fee of \$10.00 per quarter, provided that without paying such license fee, one such lot may be maintained by each person or firm who holds a State license as a new or used car dealer. The word "car" as used in this section shall mean any automobile or gasoline propelled vehicle.

(10) For each astrologer, palmist, seer, phrenologist, fortune teller, clairvoyant, or spiritualist, who demands and receives a fee for his or her services, \$100.00 per day.

(11) For each merry-go-round or carousel, \$5.00 per day.

(12) Any proprietor, lessee or manager of any traveling show, traveling skating rink, circus, hippodrome, menagerie, or carnival intending to exhibit in the open air or under a tent or in any public hall, club room, assembly hall or theatre, where movable scenery and theatrical appliances are used, any performance or exhibition in the City of Las Vegas, Nevada, shall pay to the City Clerk of said City of Las Vegas, the sum of \$100.00 as a license fee for the privilege of showing and exhibiting such traveling show, traveling skating rink, circus, hippodrome, menagerie or carnival for each day; and upon payment thereof said City Clerk shall issue license for the day or number of days so paid for. Provided that nothing in this section contained shall be deemed or construed to require the holder of a theatre license to procure any additional license to conduct, maintain or carry on any theatrical or vaudeville performance when such performance is conducted at any such theatre so licensed.

(13) For each patent medicine agency, \$25.00 per quarter.

(14) For each boot black stand permitted by Ordinance of the City, \$3.00 per quarter.

(15) For each lawyer, whether connected with or as a member of a firm, or practicing by himself, \$10.00 per quarter.

(16) For each physician and/or surgeon, whether connected with a firm, or hospital, or practicing by himself, \$10.00 per quarter.

(17) For each dentist, whether connected with or as a member of a firm, or practicing by himself, \$10.00 per quarter.

(18) For each hotel, lodging house or rooming house, \$5 per quarter for from four to eight guest rooms; \$10.00 per quarter; from eight to thirteen guest rooms; \$20.00 per quarter; from thirteen to fifty guest rooms; \$30.00 per quarter; from fifty to eighty guest rooms; \$40.00 per quarter; above eighty guest rooms, \$50.00 per quarter.

Every person, firm or association or corporation engaged in the business of keeping or conducting an apartment house in the City of Las Vegas, shall pay for and obtain a quarterly license to carry on such business as per schedule hereinafter recited in this subdivision, namely: Those who have four (4) apartments and not exceeding eight apartments shall pay for such license the sum of \$10.00 per quarter. And those who have nine apartments, and not exceeding eighteen apartments, shall pay for such license the sum of \$20.00 per quarter; and those who have nineteen apartments, and not exceeding thirty-eight apartments, shall pay for such license the sum of \$40.00 per quarter; those who have thirty-nine apartments and over, shall pay for such license the sum of \$60.00 per quarter.

(19) For each dray and express and warehouse business, or either, \$7.50 per quarter for the first rig, and five dollars (\$5) per quarter for each additional rig, used in such business; but warehouse businesses without rigs shall pay \$7.50 per quarter.

- (20) Every person, firm or corporation who operates a truck or fleet of trucks which shall come into the City of Las Vegas to receive merchandise for delivery outside the city, or which shall bring merchandise into the City of Las Vegas from outside, and make deliveries of merchandise within the City, shall pay a quarterly license tax of \$15.00 per quarter upon the first truck and \$10.00 per quarter for each additional truck.
- (21) Every person operating a billiard hall or billiard room shall pay for the first billiard table or pool table in any such establishment, \$7.00 per quarter for the first table and \$4.00 per quarter for each additional billiard table or pool table.
- (22) Every person who shall operate a bowling alley within said City of Las Vegas, shall pay the sum of \$7.50 per quarter for the first alley and the sum of \$5.00 per quarter for each additional alley in said establishment.
- (23) For each traveling optometrist and/or oculist, who does not hold and exhibit an existing license from the State of Nevada, to practice as such \$100.00 per day.  
For each optometrist and/or oculist holding such license, \$10.00 per quarter.
- (24) For each barber shop \$5.00 per quarter for the first barber chair operated and \$3.00 per quarter for each additional barber chair operated.
- (25) For the business or dealing in second hand goods, wares or merchandise of any kind, character or description where, as a part of such transaction, a contract or agreement is made for an undertaking, verbal, written or otherwise, had with the vendor to re-sell to him the same goods, wares or merchandise or to sell other goods, wares or merchandise in their place or stead, then and in case of such agreement, as aforesaid, a license tax of \$50.00 per quarter shall be paid.
- (26) Every person, firm or corporation who ships into and sells in the City of Las Vegas, any bankrupt, assigned or damaged stock of goods, wares, merchandise, drugs, jewelry, drygoods, boots and shoes, clothing, hardware, groceries, furniture or other stock or merchandise, shall pay a license of \$300.00 per quarter or fraction thereof.
- (27) For every traveling merchant, hawker, peddler or vendor, street faker or advertiser who advertises goods, wares or merchandise of any kind by music, singing or dancing, jugglery, tricks, sleight of hand, buffoonery, gymnastics or any spectacular display, show or performance, or by speeches or oratory, or by any performance upon the streets calculated to draw a crowd of people about them calling or advertising wares, as aforesaid, shall pay a license in the sum of \$25.00 per day, and shall also secure a permit to occupy street space as required by other ordinances of the City.
- (28) For each sewing machine agent, \$10.00 per quarter.
- (29) For each vulcanizing business operated as a separate business, \$5.00 per quarter.
- (30) For each auctioneer, \$125.00 per quarter or fraction thereof.
- (31) For each Architect, \$10.00 per

- quarter.
- (32) For each assayer, \$10.00 per quarter.
- (33) For each massage parlor \$10.00 per quarter.
- (34) For each trade college, trade school, business school, or business college, where instructions are given in any trade or occupation for which a fee is charged, \$10.00 per quarter.
- (35) For each certified public accountant or independent public accountant, \$40.00 per annum. For the purpose of this ordinance an independent public accountant is defined as a person who does bookkeeping or accounting work for two or more persons, firms or corporations, or who prepares or assists in preparing income tax returns for two or more persons, firms or corporations, other than himself.
- (36) For each chiropractor, \$10.00 per quarter.
- (37) For each drugless practitioner, provided, however, that this subdivision shall not apply to persons who treat the sick through prayer or spiritual means, \$10.00 per quarter.
- (38) For each chiropactor, \$10.00 per quarter.
- (39) For each osteopath, \$10.00 per quarter.
- (40) For each advertising business or advertising counsel, \$10.00 per quarter.
- (41) For each collection agency or mercantile agency, \$10.00 per quarter.
- (42) For each designer or decorator, \$10.00 per quarter.
- (43) For each building contractor, \$60.00 per annum, paid annually.
- (44) For each person, firm or corporation conducting, managing or carrying on the business of paving or macadamizing contractor, \$50.00 per quarter.
- (45) Any other contractor not specifically licensed by this or any other ordinance of the City of Las Vegas, \$60.00 per annum, paid annually.
- (46) For each cabinet shop, carpenter shop or upholstery shop, \$5.00 per quarter.
- (47) For each nursery where plants, flowers, ferns, trees or other plants are cultivated, grown or propagated for the purpose of sale, \$3.00 per quarter.
- (48) Every person conducting, managing or carrying on the business of a cold storage or refrigeration plant for the purpose of storing fruits, vegetables, meats, fish, eggs or dairy products, or any other merchandise, shall pay a quarterly license fee of \$1.00 for each 1,000 square feet of floor area, or fraction thereof, with a minimum quarterly tax of \$10.00.
- (49) Every person with a fixed place of business within the City of Las Vegas, who engages in the business of renting or selling outdoor advertising space, whether bill board or electrical signs, shall pay a quarterly license fee of three and one-half cents (\$.03 1/2) per square yard of front surface with a minimum quarterly license of \$12.50. Every person who comes into the City of Las Vegas to lease or distribute electrical signs or place them in use by any local business person, whether by lease, sale, or conditional sale contract, shall pay a quarterly license fee, therefor in the sum of \$5.00 for each sign so placed, provided that in no event shall the minimum quarterly license fee be less than \$20.00 per quarter. And such license tax shall be required for each and every quarter as long as the particular sign or signs in question remain the property of such distributor or until the title to such sign shall have completely passed to the business person in said City of Las Vegas to whom the same has been sold or leased or with whom the same has been placed.
- (50) For each locksmith, \$6.00 per quarter, which license fee shall be paid in addition to the license tax upon any other business operated by such person, if he operates any other business.
- (51) For each person conducting, managing or carrying on the business of house moving, a quarterly license fee of \$25.00 shall be paid, and in addition thereto, he shall maintain on deposit with the City Clerk a bond in the penal sum of \$1,000 executed by a surety company authorized to do business in the State of Nevada for the then current year, indemnifying the City against injury or damage to pavements or other public property, and all other persons, firms or corporations, against injury or damage to person or property occurring while any house is being moved into, along or off any public street. In the event of a recovery by said City or any private person, firm or corporation on said bond, the said bond or a similar substitute shall be restored immediately to said penal sum of \$1,000.

- (52) Every person conducting, managing or carrying on the business of house wrecking or salvaging, shall pay a quarterly license fee of \$12.50 per quarter.
- (53) Every person conducting, managing or carrying on the business of a natatorium or swimming pool or tank, where a fee or charge is made for the use thereof, or where rooms, lockers or bathing suits are rented in connection therewith, shall pay an annual license fee of \$50.00.
- (54) Every automobile ticket agency or transportation agency, except when conducted by the owner of the transportation agency line, shall pay a quarterly license fee of \$7.50 per quarter. And such license fee shall be paid for such business, even though the person conducting such business or paying such license fee may at the same time and in the same place, operate another business.
- (55) For every public stenographer, \$5 per quarter. For the purpose of this subdivision, a public stenographer is defined to be a person who makes a business of typing for the general public or for persons other than himself or his immediate permanent employer.
- (56) For each insurance adjuster or insurance adjusting agency, \$10.00 per quarter, except that this subdivision shall not apply to regular insurance agents adjusting losses for their own companies.
- (57) For each automobile reclaiming agency, \$5.00 per quarter.
- (58) For each bail bond broker or bail bond brokerage business, \$25.00 per quarter.
- (59) For each painting or decorating contractor, \$50.00 per annum.
- (60) For each amusement park charging admission to the grounds, \$5.00 per quarter.
- (61) For each private detective agency, bureau or business, \$25.00 per quarter.
- (62) For each abstract and/or title company doing business, maintaining an agency or operating in the City of Las Vegas, \$25.00 per quarter.
- (63) For each brick yard, pressed brick plant, or adobe or concrete block manufacturing plant, \$40.00 per annum.
- (64) For each marble and/or granite workers' shop, \$5.00 per quarter.
- (65) For each planing mill allowed by law, \$5.00 per quarter.
- (66) For each automobile painting and/or sign painting establishment, \$25.00 per annum.
- (67) For each welding and/or iron works, \$15.00 per quarter.
- (68) For each hair dressing or beauty parlor, or both, whether operated in connection with a barber shop or separately, \$20.00 per quarter.
- (69) Every person conducting, managing or carrying on the business of distributing advertising samples, hand bills, dodgers or printed matter of any kind, shall pay a quarterly license fee of \$3.00 per quarter.
- (70) For each finance company, the sum of \$20.00 per quarter. For the purpose of this subdivision, a finance company is defined to be any person, firm or corpora-

tion other than banks, who makes a business of loaning to others for profit and who holds himself out to the general public as such.

(7) Every person, firm or corporation conducting, managing, or carrying on any business not specifically licensed by this ordinance or any other ordinance of the City of Las Vegas, shall pay a quarterly license fee of \$25.00 per quarter.

For the purpose of this ordinance, an auto court or tourist camp is defined as a place, other than a regular hotel or apartment house, where sleeping accommodations in small buildings are rented to the general public, and whenever more than two cabins or small buildings are situated in close proximity to each other and are owned or operated by the same person and are rented to the general public, either by the day, week, month or year, and whether to transients or permanent residents of the City of Las Vegas, the same shall be considered to be a tourist camp or auto court.

Nothing in this ordinance contained shall be deemed or construed as applying to any person engaged in any of the professions or occupations hereinbefore enumerated solely as an employee of any other person, firm or corporation conducting, managing or carrying on any such business in the City of Las Vegas, unless specifically so provided herein.

Section 9. The license tax imposed by this ordinance shall be deemed a debt due to said City of Las Vegas, from and against any person who commences, carries on, engages in or conducts, in said City, any business, occupation, trade or employment upon which a license tax is herein imposed, or for the commencing, engaging in, carrying on or conducting, for which a license is hereby required to be procured, without first having paid said license tax, and procured said license according to the terms and provisions of this ordinance, and such person shall be liable in a civil action in the name of said City of Las Vegas, Plaintiff, in any Court of competent jurisdiction, for the recovery of the amount of license tax imposed by this ordinance, and for the costs of suit.

Section 10. The license tax imposed by this ordinance shall become due and payable, and be paid without demand therefor, in lawful money of the United States of America, to the City Clerk.

Section 11. Every license fee required hereunder which is not paid within a period of fifteen days from the time the same becomes due and payable is hereby declared to be delinquent and the City Clerk shall thereupon add to said license fee and collect, before issuing such license, a penalty of ten per cent of such license fee so delinquent (but not in any case less than fifty cents) and such penalty may also be recovered in any civil action brought in the name of the City of Las Vegas for the recovery of the amount of license tax imposed by this ordinance. Provided, however, that the City Clerk during each current quarter, at least ten days before the next succeeding quarter, shall deposit in the United States Post Office at Las Vegas, Nevada, postage prepaid thereon, a written or printed notice directed to each person appearing upon the license tax roll for the current quarter calling attention to the fact that the license fee for the next succeeding quarter will be due at the time provided in this ordinance and of the amount thereof, if readily ascertainable, and that the penalty herein provided will be exacted unless paid within the time required by this ordinance. Said City Clerk shall also within ten days after the first day of such succeeding quarter mail a written or printed notice to each person appearing upon the license tax roll for said preceding quarter, who has not paid such license fee, notifying them that, unless said license fee is paid within fifteen days after the first day of such quarter such penalty will be collected in addition to the license fee. Proof of actual receipt of any such notice shall be, in no case, required.

Section 12. Every person, having a license under the provisions of this ordinance and carrying on a business at a fixed place of business, shall keep such license posted and exhibited while in force, in some conspicuous place in said place of business. Every person having such license and not having a fixed place of business shall carry such license with him at all times while carrying on the business for which the same is granted.

Section 13. All licenses granted under this ordinance, or any section thereof, are granted and accepted by all parties receiving said license with the express understanding that the Board of City Commissioners may revoke the same at any time if any of the conditions of the license or terms of this ordinance have been violated, or if the license was obtained by fraudulent representations, or the holder of such license is an unfit person to be trusted with the privileges granted by said license; provided, however, that no license shall be revoked without giving the holder thereof an opportunity to appear before the Board in his own behalf. On revocation of the license no part of the money paid therefor shall be returned, but such license fee shall be forfeited to the City.

Section 14. Ordinances 1, 2, 4, 13, 14, 35, 62, 74, 75, 81, 95, 102, 105, 108, 112, 117, 145, 184 and 192 are hereby expressly repealed.

Section 15. Nothing in this ordinance contained shall be construed so as to repeal, amend or affect in any wise those other ordinances of the City of Las Vegas regulating and licensing the sale of intoxicating liquor, and regulating the licensing the operation of gambling games and devices, including slot machines and vending machines in the City of Las Vegas.

Section 16. Any person violating any of the terms or provisions of this ordinance shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine, not to exceed three hundred dollars (\$300) or by imprisonment in the City Jail for a term not to exceed ninety days, or by both such fine and imprisonment.

Section 17. By reason of the fact that it appears from a recent decision of the Supreme Court of the State of Nevada and from a recent meeting of the Nevada Tax Commission, that the tax levy of the City of Las Vegas for the year 1938 is to be materially reduced, by the said Tax Commission and that the said City of Las Vegas will not have available the necessary money to carry on its governmental functions and render the public service outlined, required and necessary for the balance of the year and for the future, and that said City of Las Vegas is now without sufficient funds for said purposes, an emergency is hereby declared to exist and this ordinance is hereby declared to be and is proposed, adopted and passed as an emergency ordinance, and the same shall take effect and be in force immediately upon its passage, and all license fees herein mentioned for the last quarter of the year 1938 shall be paid to the City Clerk under the rates and in the amounts specified in this ordinance.

Section 18. The City Clerk is hereby authorized to have this ordinance published in the Las Vegas Review, a daily newspaper printed and published in the City of Las Vegas, Clark County, Nevada, for a period of two weeks, that is to say, once each week for a period of two weeks.

H. P. MARBLE, Mayor.

Attest: VIOLA BURNS, City Clerk.

The above and foregoing Ordinance was proposed, read aloud in full and by and with the unanimous consent of the whole board of Commissioners, was adopted and passed as an emergency ordinance this 26th day of September, A. D. 1938, by the following vote: Commissioners Corradetti, Krause, Luce and Ronnow and His Honor, the Mayor, H. P. Marble, voting aye. Voting No, none.

VIOLA BURNS, City Clerk.  
Sept. 27-Oct. 4