

ORDINANCE NO. 247

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

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

Section 1. Section 8 of Ordinance No. 244 of the City of Las Vegas is hereby amended to read as follows:

The rates of license tax for 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, \$30.00 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.

1 (9) Every person who operates a wrecking yard, junk yard, or
2 out-of-door yard or lot where used furniture, plumbing or other second
3 hand materials or merchandise are stored for sale, shall pay a license
4 fee of \$25.00 per quarter. This section shall include all out-of-door
5 lots or yards upon which two or more used cars not in condition to
6 operate under their own power are permitted to remain for a period of
7 thirty days or longer.

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

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

17 (12) For each merry-go-round or carrousel, \$5.00 per day.

18 (13) Any proprietor, lessee or manager of any traveling show,
19 traveling skating rink, circus, hippodrome, menagerie, or carnival in-
20 tending to exhibit in the open air or under a tent or in any public
21 hall, club room, assembly hall or theatre, where movable scenery and
22 theatrical appliances are used, any performance or exhibition in the
23 City of Las Vegas, Nevada, shall pay to the City Clerk of said City
24 of Las Vegas, the sum of \$100.00 as a license fee for the privilege
25 of showing and exhibiting such traveling show, traveling skating rink,
26 circus, hippodrome, menagerie or carnival for each day; and upon pay-
27 ment therefor said City Clerk shall issue license for the day or num-
28 ber of days so paid for.

29 Provided that nothing in this section contained shall be deemed
30 or construed to require the holder of a theatre license to procure any
31 additional license to conduct, maintain or carry on any theatrical or
32 vaudeville performance when such performance is conducted at any such
theatre so licensed.

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

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

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

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

8 (18) For each hotel, lodging house, rooming house, auto court or
9 tourist camp as defined hereunder, \$5.00 per quarter for from four to
10 eight guest rooms; from eight to eighteen guest rooms, \$10.00 per
11 quarter; from eighteen to thirty guest rooms, \$20.00 per quarter; from
12 thirty to fifty guest rooms, \$30.00 per quarter; from fifty to eighty
13 guest rooms, \$40.00 per quarter; above eighty guest rooms, \$50.00 per
14 quarter.

15 Every person, firm or association or corporation engaged in the
16 business of keeping or conducting an apartment house in the City of
17 Las Vegas, shall pay for and obtain a quarterly license to carry on
18 such business as per schedule hereinafter recited in this subdivision,
19 namely: Those who have four (4) apartments and not exceeding eight
20 (8) apartments shall pay for such license the sum of \$5.00 per quarter.
21 And those who have nine apartments and not exceeding eighteen apart-
22 ments, shall pay for such license the sum of \$15.00 per quarter; and
23 those who have nineteen apartments and not exceeding thirty-eight
24 apartments, shall pay for such license the sum of \$30.00 per quarter;
25 those who have thirty-nine apartments and over shall pay for such
26 license the sum of \$60.00 per quarter.

27 For the purpose of this ordinance, an auto court or tourist camp
28 is defined as a place, other than a regular hotel or apartment house,
29 where sleeping accommodations in small buildings are rented to the
30 general public, and whenever more than three cabins or small buildings
31 are situated in close proximity to each other and are owned or operated
32 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 resi-

1 dents of the City of Las Vegas, the same shall be considered to be a
2 tourist camp or auto court.

3 (19) For each dray and express and warehouse business, or either,
4 \$5.00 per quarter for the first rig, and \$2.50 per quarter for each
5 additional rig, used in such business; but warehouse businesses with-
6 out rigs shall pay \$5.00 per quarter.

7 (20) Every person, firm or corporation who, for hire, operates a
8 truck or fleet of trucks which shall come into the City of Las Vegas
9 to receive merchandise for delivery outside the city, or which shall
10 bring merchandise into the City of Las Vegas from outside, and make
11 deliveries of merchandise within the City, shall pay an annual license
12 fee of \$20.00 for each truck so operated. The annual period referred
13 to shall be from January 1st of each year to and including December
14 31st. of the same year, and if application for license shall be made
15 at any time after the first day of January in any given year, the full
16 annual license fee of \$20.00 shall be required and paid and the licen-
17 se so issued shall terminate on December 31st of the same year, re-
18 gardless of the time of the year when such application is made.

19 This sub-section is not intended to apply, however, to trucks
20 engaged in inter-state commerce.

21 And the above provision as to license fee to be paid shall like-
22 wise apply to and be paid by any person, firm or corporation having
23 no fixed place of business within the City of Las Vegas but who comes
24 into the City from outside, regularly, to transact business within the
25 City by receiving or picking up chattels and personal property upon
26 which repairs, personal service or work of any kind may be done for
27 hire outside the City, and again delivering the same to the owner
28 within the City.

29 (21) Every person operating a billiard hall or billiard room, or
30 pool hall or pool room, shall pay for the first billiard table or pool
31 table in any such establishment, \$5.00 per quarter for the first table
32 and \$3.00 per quarter for each additional billiard table or pool table.

1 (22) Every person who shall operate a bowling alley within said
2 City of Las Vegas, shall pay the sum of \$7.50 per quarter for the
3 first alley and the sum of \$5.00 per quarter for each additional alley
4 in said establishment.

5 (23) For each traveling optometrist and/or oculist, who does not
6 hold and exhibit an existing license from the State of Nevada, to
7 practice as such, \$100.00 per day.

8 For each optometrist and/or oculist holding such license,
9 \$10.00 per quarter.

10 (24) For each barber shop \$5.00 per quarter for the first barber
11 chair operated, and \$1.00 per quarter for each additional barber
12 chair operated.

13 (25) For the business of dealing in second hand goods, wares or
14 merchandise of any kind, character or description where, as a part of
15 such transaction, a contract or agreement is made, or an undertaking,
16 verbal, written or otherwise, had with the vendor to re-sell to him
17 the same goods, wares or merchandise or to sell other goods, wares or
18 merchandise, in their place or stead, then and in case of such agree-
19 ment, as aforesaid, a license tax of \$50.00 per quarter shall be paid.

20 (26) Every person, firm or corporation who ships into and sells
21 in the City of Las Vegas, any bankrupt, assigned or damaged stock of
22 goods, wares, merchandise, drugs, jewelry, drygoods, boots and shoes, clo-
23 thing, hardware, groceries, furniture or other stock or merchandise,
24 shall pay a license of \$300.00 per quarter or fraction thereof.

25 (27) For every traveling merchant, hawker, peddler or vendor,
26 street faker or advertiser who advertises goods, wares or merchandise
27 of any kind by music, singing or dancing, jugglery, tricks, sleight of
28 hand, buffoonery, gymnastics or any spectacular display, show or per-
29 formance, or by speeches or oratory, or by any performance upon the
30 streets calculated to draw a crowd of people about them calling or
31 advertising wares, as aforesaid, shall pay a license in the sum of
32 \$25.00 per day, and shall also secure a permit to occupy street space
as required by other ordinances of the City.

1 (28) For each sewing machine agent, \$10.00 per quarter.

2 (29) For each vulcanizing business operated as a separate busi-
3 ness, \$5.00 per quarter.

4 (30) For each auctioneer, \$125.00 per quarter or fraction thereof.

5 (31) For each Architect, \$10.00 per quarter.

6 (32) For each Assayer, \$5.00 per quarter.

7 (33) For each massage parlor, \$10.00 per quarter.

8 (34) For each trade college, trade school, business school, or
9 business college, where instructions are given in any trade or occupat-
10 ion for which a fee is charged, \$10.00 per quarter.

11 (35) For each certified public accountant or independent public
12 accountant, \$40.00 per annum. For the purpose of this ordinance and
13 independent public accountant is defined as a person who does book-
14 keeping or accounting work for two or more persons, firms or corpora-
15 tions, or who prepares or assists in preparing income tax returns for
16 two or more persons, firms or corporations, other than himself.

17 (36) For each chiropodist, \$10.00 per quarter.

18 (37) For each drugless practitioner, provided, however, that this
19 subdivision shall not apply to persons who treat the sick through
20 prayer or spiritual means, \$10.00 per quarter.

21 (38) For each chiropractor, \$10.00 per quarter.

22 (39) For each osteopath, \$10.00 per quarter.

23 (40) For each advertising business or advertising counsel, \$10.00
24 per quarter.

25 (41) For each collection agency or mercantile agency, \$10.00 per
26 quarter.

27 (42) For each designer or decorator, \$10.00 per quarter.

28 (43) For each building contractor, \$60.00 per annum, paid annually.

29 (44) For each person, firm or corporation conducting, managing or
30 carrying on the business of paving or macadamizing contractor, \$50.00
31 per quarter.

32 (45) For each cabinet shop, carpenter shop or upholstery shop,
\$5.00 per quarter.

1 (46) Any other contractor not specifically licensed by this or
2 any other ordinance of the City of Las Vegas, \$60.00 per annum, paid
3 annually.

4 (47) For each nursery where plants, flowers, ferns, trees or other
5 plants are cultivated, grown or propagated for the purpose of sale,
6 \$3.00 per quarter.

7 (48) Every person conducting, managing or carrying on the busi-
8 ness of a cold storage or refrigeration plant for the purpose of
9 storing fruits, vegetables, meats, fish, eggs or dairy products, or any
10 other merchandise, shall pay a quarterly license fee of \$1.00 for
11 each 1,000 square feet of floor area, or fraction thereof, with a
12 minimum quarterly tax of \$10.00.

13 (49) Every person with a fixed place of business within the
14 City of Las Vegas, who engages in the business of renting or selling
15 outdoor advertising space, whether bill board or electrical signs,
16 shall pay a quarterly license fee of three and one-half cents (\$.03½)
17 per square yard of front surface with a minimum quarterly license of
18 \$12.50.

19 Every person who comes into the City of Las Vegas to lease
20 or distribute electrical signs or place them in use by any local busi-
21 ness person, whether by lease, sale, or conditional sale contract, shall
22 pay a quarterly license fee therefor in the sum of \$20.00.

23 (50) For each locksmith, \$6.00 per quarter, which license fee
24 shall be paid in addition to the license tax upon any other business
25 operated by such person, if he operates any other business.

26 (51) For each person conducting, managing or carrying on the
27 business of house moving a quarterly license fee of \$25.00 shall be
28 paid, and in addition thereto, he shall maintain on deposit with the
29 City Clerk a bond in the penal sum of \$1,000 executed by a surety com-
30 pany authorized to do business in the State of Nevada for the then cur-
31 rent year, indemnifying the City against injury or damage to pavements
32 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 \$25.00.

(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, \$5.00 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.

1 (62) For each abstract and/or title company doing business, main-
2 taining an agency, or operating in the City of Las Vegas, \$25.00 per
3 quarter.

4 (63) For each brick yard, pressed brick plant, or adobe or concrete
5 block manufacturing plant, \$40.00 per annum.

6 (64) For each marble and/or granite workers' shop, \$5.00 per
7 quarter.

8 (65) For each planing mill allowed by law, \$5.00 per quarter.

9 (66) For each automobile painting and/or sign painting establish-
10 ment, \$25.00 per annum.

11 (67) For each welding and/or iron works, \$10.00 per quarter.

12 (68) For each hair dressing or beauty parlor, or both, whether
13 operated in connection with a barber shop or separately, \$100.00 per
14 quarter.

15 (69) Every person conducting, managing or carrying on the business
16 of distributing advertising samples, hand bills, dodgers or printed
17 matter of any kind, shall pay a quarterly license fee of \$3.00 per
18 quarter.

19 (70) For each finance company, the sum of \$40.00 per annum. For
20 the purpose of this subdivision, a finance company is defined to be
21 any person, firm or corporation other than banks, who makes a business
22 of loaning to others for profit and who holds himself out to the
23 general public as such.

24 (71) Every person, firm or corporation selling or distributing
25 gasoline, motor fuel oil of any kind, or lubricating oil of any kind,
26 within the City of Las Vegas, not for use as motor fuel for motor
27 vehicles upon the highways of this State, or not to be exported from
28 this State or sold to the government of the United States for official
29 use of such government, shall pay a license fee of \$30.00 per quarter.
30 And no such person, firm, corporation or dealer in such gasoline, motor
31 fuel oil or lubricating oil shall be required to include in his vol-
32 ume of business, the amount of any such gasoline, motor fuel oil or
lubricating oil sales under any license fee paid under the provisions

1 of Section Six of this ordinance.

2 (72) Every person, firm or corporation renting riding horses shall
3 pay a quarterly license fee of \$10.00 per quarter.

4 (73) Every person, firm or corporation operating a trailer camp
5 shall pay a quarterly license fee of \$5.00 per quarter.

6 (74) For each boot black stand permitted by Ordinance of the City,
7 \$3.00 per quarter.

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28 (75) Every person, firm or corporation conducting, managing or carry-
29 ing on any business not specifically licensed by this ordinance or any
30 other ordinance of the City of Las Vegas, shall pay a quarterly license
31 fee of \$25.00 per quarter.

1 Nothing in this ordinance contained shall be deemed or construed
2 as applying to any person engaged in any of the professions or occu-
3 pations hereinbefore enumerated solely as an employee of any other
4 person, firm or corporation conducting, managing or carrying on any
5 such business in the City of Las Vegas, unless specifically so pro-
6 vided herein.

7 Section 2. The City Clerk is hereby authorized to have this ordi-
8 nance published in the LAS VEGAS EVENING REVIEW JOURNAL,
9 a DAILY newspaper printed and published in the City of Las Vegas,
10 Clark County, Nevada, for a period of two weeks, that is to say, once
11 each week for a period of two weeks.

12
13 John L. Russell
14 MAYOR.

15 Attest:

16 Vida Burns
17 CITY CLERK.

18
19 The above and foregoing ordinance was proposed, read aloud in full,
20 and adopted this 28th day of November, A.D. 1939, by
21 the following vote:

22 Commissioners Joe S. Ronnow, Herb Krause,
23 Al Corradetti ✓ and _____
24 and His Honor, the Mayor, John L. Russell, voting aye. Voting No,
25 none. Absent, Commissioner C. V. T. Gilbert.

This Ordinance was read aloud to the Board of Commissioners at a recessed regular meeting held on the 28th day of November, 1939, at which time it was proposed, considered and voted upon, and unanimously adopted and there after published in the Las Vegas Evening Review Journal, a daily newspaper published in the City of Las Vegas, once each week for two consecutive weeks immediately following its first reading. And It was thereafter read aloud to the Board a second time at a recessed meeting of the Board held on the 28th day of December, 1939.

Voting aye: Commissioners Romano, Gilbert, Krasner, Conradette, and His Honor the Mayor John L. Russell.

Noes: None

Absent: _____

Attest:

Viola Burns
City Clerk

(City Seal)

Approved:

John L. Russell
Mayor of the City of
Las Vegas, Nevada.

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 **November 29th 1939** to **December 6th 1939**

inclusive, being the issues of said newspaper for the following dates, to-wit:
November 29th- December 6th

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 11th
day of **December 1939**

H. H. Hallan
Notary Public in and for Clark County, Nevada

My Commission Expires
Jan 12 1943

ORDINANCE NO. 247
AN ORDINANCE TO AMEND SECTION 8 OF ORDINANCE NO. 244 OF THE CITY OF LAS VEGAS, ENTITLED: "AN ORDINANCE OF THE CITY OF LAS VEGAS, LICENSING, FOR PURPOSES OF REGULATION AND REVENUE EVERY KIND OF LAWFUL BUSINESS HEREINAFTER SPECIFIED, TRANSACTED OR CARRIED ON WITHIN THE CORPORATE LIMITS OF THE CITY OF LAS VEGAS, STATE OF NEVADA; FIXING THE RATES OF LICENSING 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 ALIEN ORDINANCES NUMBERS 1, 2, 4, 13, 14, 35, 48, 62, 74, 75, 102, 105, 108, 112, 117, 145, 148, and 243."

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

Section 3 of Ordinance No. 244 of the City of Las Vegas is hereby amended to read as follows: The rates of license tax for 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, \$30.00 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 \$25.00 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.

(10) 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.

(11) 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.

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

(13) 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.

(14) For each patent medicine agency, \$25.00 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, dining house, auto court or tourist camp as defined hereunder, \$5.00 per quarter for from four to eight guest rooms; from eight to eighteen guest rooms, \$10.00 per quarter; from eighteen to thirty guest rooms, \$20.00 per quarter; from thirty 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 (8) apartments shall pay for such license the sum of \$5.00 per quarter. And those who have nine apartments and not exceeding eighteen apartments shall pay for such license the sum of \$15.00 per quarter; and those who have nineteen apartments and not exceeding thirty-eight apartments shall pay for such license the sum of \$30.00 per quarter; and those who have thirty-nine apartments and over shall pay for such license the sum of \$60.00 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 three 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.

(19) For each dray and express and warehouse business, or either, \$5.00 per quarter for the first rig, and \$2.50 per quarter for each additional rig, used in such business; but warehouse businesses without rigs shall pay \$5.00 per quarter.

(20) Every person, firm or corporation who, for hire, 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 an annual license fee of \$20.00 for each truck so operated. The annual period referred to shall be from January 1st of each year to and including December 31st of the same year, and if application for license shall be made at any time after the first day of January in any given year, the full annual license fee of \$20.00 shall be required and paid, and the license so issued shall terminate on December 31st of the same year, regardless of the time of the year when such application is made.

This sub-section is not intended to apply, however, to trucks engaged in inter-state commerce.

And the above provision as to license fee to be paid shall likewise apply to and be paid by any person, firm or corporation having no fixed place of business within the City of Las Vegas but who comes into the City from outside, regularly, to transact business within the City by receiving or picking up chattels and personal property upon which repairs, personal service or work of any kind may be done for hire outside the City, and again delivering the same to the owner within the City.

(21) Every person operating a billiard hall or billiard room, or pool hall or pool room, shall pay for the first billiard table or pool table in any such establishment, \$5.00 per quarter for the first table and \$3.00 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 \$1.00 per quarter for each additional barber chair operated.

(25) For the business of 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, or 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, \$5.00 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, \$10.00 per annum. For the purpose of this ordinance, as 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 paying or mace-damizing contractor, \$50.00 per quarter.

(45) For each cabinet shop, carpenter shop or upholstery shop, \$5.00 per quarter.

(46) Any other contractor not specifically licensed by this or any other ordinance of the City of Las Vegas, \$60.00 per annum, paid annually.

(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 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 \$20.00.

(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 \$25.00.

(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, \$5.00 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, \$10.00 per quarter.

(68) For each hair dressing or beauty parlor, or both, whether operated in connection with a barber shop or separately, \$10.00 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 \$40.00 per annum. 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 selling or distributing gasoline, motor fuel oil of any kind, or lubricating oil of any kind, within the City of Las Vegas, not for use as motor fuel for motor vehicles upon the highways of this State, or not to be exported from this State, or sold to the government of the United States for official use of such government, shall pay a license fee of \$30.00 per quarter. And no such person, firm, corporation or dealer in such gasoline, motor fuel oil or lubricating oil shall be required to include in his volume of business the amount of any such gasoline, motor fuel oil or lubricating oil sales under any license fee paid under the provisions of Section Six of this ordinance.

(72) Every person, firm or corporation renting riding horses shall pay a quarterly license fee of \$10.00 per quarter.

(73) Every person, firm or corporation operating a trailer camp shall pay a quarterly license fee of \$5.00 per quarter.

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

(75) 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.

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 2. The City Clerk is hereby authorized to have this ordinance published in the Las Vegas Review-Journal, 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.

JOHN L. RUSSELL,
Mayor.

ATTEST:
JOLA BURNS,
City Clerk.

The above and foregoing ordinance was proposed, read aloud in full, and adopted this 28th day of November, A. D. 1939, by the following vote:
Commissioners Joe S. Ronnow, Herb Krause, Al Corradetti and His Honor, the Mayor, John L. Russell, voting aye. Voting No, none. Absent, C. V. T. Gilbert.
N 29 and D 6.