

ORDINANCE NO. 244

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. 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

1 business in this ordinance specified, even though several classes
2 or types of business may be operated by the same person and at the
3 same place of business, except that this provision shall not apply
4 to those classes or types of business hereunder which shall fall
5 within and pay license under Section Six (6) of this Ordinance.

6 All licenses, when payable quarterly, must be taken out in
7 quarterly periods commencing on the first day of January, April,
8 July, and October of each year; and when application for license is
9 made subsequent to any of the above dates, the license which issues
10 thereon shall be issued for the then current quarterly period unless
11 some other and different quarterly period is particularly mentioned
12 in said application. No license fee for less than a full quarterly
13 period shall be accepted by the City Clerk upon any application.

14 All licenses, when payable annually, must be taken out for
15 the calendar year commencing January first, and when application for
16 an annual license is made subsequent to January first of any year,
17 the license which issues thereon shall be issued for the then current,
18 calendar year unless some other and different year is particularly
19 mentioned in said application. No license fee for less than a full
20 year shall be accepted by the City Clerk upon any application for an
21 annual license.

22 Section 5. The City Clerk must make diligent inquiry as to
23 all persons in this City liable to pay license as provided in this
24 ordinance, and must require each person, where the license tax
25 depends upon the receipts or amount of business transacted, to state
26 under oath the probable amount of business which he, or the firm of
27 which he is a member, or for which he is agent or attorney, or the
28 association or corporation of which he is president, secretary or
29 managing agent will do in the next succeeding period for which said
30 license may be issued, which said amount shall be computed according
31 to the amount of business done during the period next preceding the
32 period for which said license may be issued, unless an extension or

1 enlargement of business is contemplated, and thereupon such person,
2 agent, president, secretary or other officer must procure a license
3 from the City Clerk for the term desired, and in the class of which
4 such person is liable to pay; and in all cases where an under-
5 estimate has been made by the party applying, the party making such
6 under-estimate, or the company he represents, shall be required to
7 pay for a license for the next period for which licenses may be
8 issued, double the sum otherwise required.

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

28 (A) Where the average monthly sales are under the sum of One
29 Thousand Dollars, the sum of Five Dollars per quarter.

30 (B) Where the average monthly sales are One Thousand Dollars
31 and over, but are under Two Thousand Dollars, the sum of Nine Dollars
32 per quarter.

(C) Where the average monthly sales are Two Thousand Dollars and over, but are under Three Thousand Dollars, the sum of Fifteen Dollars per quarter.

(D) Where the average monthly sales are Three Thousand Dollars and over, but are under Four Thousand Dollars, the sum of Twenty-one Dollars per quarter.

(E) Where the average monthly sales are Four Thousand Dollars and over, but are under Five Thousand Dollars, the sum of Twenty-seven Dollars per quarter.

(F) Where the average monthly sales are Five Thousand Dollars and over, but are under Seventy-five Hundred Dollars, the sum of Thirty-three Dollars per quarter.

(G) Where the average monthly sales are Seventy-five Hundred Dollars and over, but are under Fifteen Thousand Dollars, the sum of Thirty-nine Dollars per quarter.

(H) Where the average monthly sales are Fifteen Thousand Dollars and over, but are under Twenty-two Thousand Five Hundred Dollars, the sum of \$45.00 per quarter.

(I) Where the average monthly sales are Twenty-two Thousand Five Hundred Dollars and over, but are under Thirty Thousand Dollars, the sum of Fifty Dollars per quarter.

(J) Where the average monthly sales are Thirty Thousand Dollars and over, but are under Forty Thousand Dollars, the sum of Sixty Dollars per quarter.

(K) Where the average monthly sales are Forty Thousand Dollars and over, the sum of Seventy-five Dollars per quarter.

Any person, firm or corporation operating, conducting and carrying on several different classes or types of business at a fixed place of business in the City of Las Vegas, any of which may fall within the classification mentioned in this section, and some of which may fall within the classification mentioned in Section Eight of this ordinance, may have and hereby is given the option of paying license fee upon his total volume of business done in all said types of business at the rates mentioned in this section, or he may keep separate account of the volume of business done on the type or types of busi-

ness which fall within the classification mentioned in this section and pay his license thereon according to the rates provided therefor in this section, and may treat those types of business which fall within Section Eight of this ordinance as a separate business or businesses and pay his license upon each such type of business according to the provisions of Section Eight of this ordinance, without regard to the volume of business done under such types of business upon which license shall be ^{so} paid according to the rates mentioned in Section Eight of this ordinance.

Section 7. Each person, firm or corporation engaged in the telephone 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, \$ 500.00 ; each gas company, \$ 200.00 ; each water company, \$ 400.00 ; each electric light company, \$ 1500.00 . 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 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.

1 For every banker or bank with a capital of less than \$100,000
2 (except National banks), \$15.00 per quarter.

3 (6) For each skating rink, \$20.00 per quarter.

4 (7) For each pawn shop, \$50.00 per quarter.

5 (8) For each employment or intelligence office, \$25.00 per
6 quarter.

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

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

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

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

25 (13) Any proprietor, lessee or manager of any traveling show,
26 traveling skating rink, circus, hippodrome, menagerie, or carnival
27 intending to exhibit in the open air or under a tent or in any public
28 hall, club room, assembly hall or theatre, where movable scenery and
29 theatrical appliances are used, any performance or exhibition in the
30 City of Las Vegas, Nevada, shall pay to the City Clerk of said City
31 of Las Vegas, the sum of \$100.00 as a license fee for the privilege
32 of showing and exhibiting such traveling show, traveling skating rink,

1 circus, hippodrome, menagerie or carnival for each day; and upon
2 payment therefor said City Clerk shall issue license for the day or
3 number of days so paid for.

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

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

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

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

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

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

19 (19) For each hotel, lodging house, rooming house, auto court or
20 tourist camp as defined hereunder, \$5.00 per quarter for from four
21 to eight guest rooms; from eight to eighteen guest rooms, \$10.00
22 per quarter; from eighteen to thirty guest rooms, \$20.00 per quarter;
23 from thirty to fifty guest rooms, \$30.00 per quarter; from fifty
24 to eighty guest rooms, \$40.00 per quarter; above eighty guest rooms,
25 \$50.00 per quarter.

26 Every person, firm or association or corporation engaged in
27 the business of keeping or conducting an apartment house in the City
28 of Las Vegas, shall pay for and obtain a quarterly license to carry
29 on such business as per schedule hereinafter recited in this sub-
30 division, namely: Those who have four (4) apartments and not exceed-
31 ing eight (8) apartments shall pay for such license the sum of \$5.00
32 per quarter. And those who have nine apartments and not exceeding
✓ eighteen apartments, shall pay for such license the sum of \$15.00

1 per quarter; and those who have nineteen apartments and not exceed-
2 ing thirty-eight apartments, shall pay for such license the sum of
3 \$30.00 per quarter; those who have thirty-nine apartments and over
4 shall pay for such license the sum of \$60.00 per quarter.

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

9 (21) Every person, firm or corporation who, for hire, operates
10 a truck or fleet of trucks which shall come into the City of Las
11 Vegas to receive merchandise for delivery outside the city, or which
12 shall bring merchandise into the City of Las Vegas from outside, and
13 make deliveries of merchandise within the City, shall pay a quarterly
14 license tax of \$10.00 per quarter upon the first truck and \$5.00
15 per quarter for each additional truck. And the above rates shall
16 likewise apply to and be paid by any person, firm or corporation
17 having no fixed place of business within the City of Las Vegas but
18 who comes into the City from outside, regularly, to transact busi-
19 ness within the City by receiving or picking up chattels and personal
20 property upon which repairs, personal service or work of any kind
21 may be done for hire outside the City, and again delivering the same
22 to the owner within the City.

23 (22) Every person operating a billiard hall or billiard room,
24 or pool hall or pool room, shall pay for the first billiard table
25 or pool table in any such establishment, \$5.00 per quarter for the
26 first table and \$3.00 per quarter for each additional billiard
27 table or pool table.

28 (23) Every person who shall operate a bowling alley within
29 said City of Las Vegas, shall pay the sum of \$7.50 per quarter for
30 the first alley and the sum of \$5.00 per quarter for each additional
31 alley in said establishment.

32 (24) For each traveling optometrist and/or oculist, who does
not hold and exhibit an existing license from the State of Nevada,

1 to practice as such, \$100.00 per day.

2 For each optometrist and/or oculist holding such license,
3 \$10.00 per quarter.

4 (25) For each barber shop \$5.00 per quarter for the first
5 barber chair operated, and \$1.00 per quarter for each additional
6 barber chair operated.

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

15 (27) Every person, firm or corporation who ships into
16 and sells in the City of Las Vegas, any bankrupt, assigned or
17 damaged stock of goods, wares, merchandise, drugs, jewelry, drygoods,
18 boots and shoes, clothing, hardware, groceries, furniture or other
19 stock or merchandise, shall pay a license of \$300.00 per quarter or
20 fraction thereof.

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

30 (29) For each sewing machine agent, \$10.00 per quarter.

31 (30) For each vulcanizing business operated as a separate
32 business, \$5.00 per quarter.

1 (31) For each auctioneer, \$125.00 per quarter or fraction
2 thereof.

3 (32) For each Architect, \$10.00 per quarter.

4 (33) For each Assayer, \$5.00 per quarter.

5 (34) For each massage parlor, \$10.00 per quarter.

6 (35) For each trade college, trade school, business school,
7 or business college, where instructions are given in any trade or
8 occupation for which a fee is charged, \$10.00 per quarter.

9 (36) For each certified public accountant or independent
10 public accountant, \$40.00 per annum. For the purpose of this
11 ordinance an independent public accountant is defined as a person
12 who does bookkeeping or accounting work for two or more persons,
13 firms or corporations, or who prepares or assists in preparing income
14 tax returns for two or more persons, firms or corporations, other
15 than himself.

16 (37) For each chiropodist, \$10.00 per quarter.

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

20 (39) For each chiropractor, \$10.00 per quarter.

21 (40) For each osteopath, \$10.00 per quarter.

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

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

26 (43) For each designer or decorator, \$10.00 per quarter.

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

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

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

1 (47.) 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 (48) For each nursery where plants, flowers, ferns, trees or
5 other plants are cultivated, grown or propagated for the purpose
6 of sale, \$3.00 per quarter.

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

13 (50) 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
18 of \$12.50.

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

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

26 (52) 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
30 company authorized to do business in the State of Nevada for the then
31 current year, indemnifying the City against injury or damage to pave-
32 ments or other public property, and all other persons, firms or cor-
porations, against injury or damage to person or property occurring

1 while any house is being moved into, along or off any public street,
2 In the event of a recovery by said City or any private person, firm
3 or corporation on said bond, the said bond or a similar substitute
4 shall be restored immediately to said penal sum of \$1,000.

5 (53) Every person conducting, managing or carrying on the
6 business of house wrecking or salvaging, shall pay a quarterly li-
7 cense fee of \$12.50 per quarter.

8 (54) Every person conducting, managing or carrying on the
9 business of a natatorium or swimming pool or tank, where a fee or
10 charge is made for the use thereof, or where rooms, lockers or
11 bathing suits are rented in connection therewith, shall pay an
12 annual license fee of \$25.00.

13 (55) Every automobile ticket agency or transportation agency,
14 except when conducted by the owner of the transportation agency
15 line, shall pay a quarterly license fee of \$7.50 per quarter. And
16 such license fee shall be paid for such business even though the
17 person conducting such business or paying such license fee may at
18 the same time and in the same place, operate another business.

19 (56) For every public stenographer, \$5.00 per quarter. For
20 the purpose of this subdivision, a public stenographer is defined to
21 be a person who makes a business of typing for the general public
22 or for persons other than himself or his immediate permanent employer.

23 (57) For each insurance adjuster or insurance adjusting agency,
24 \$10.00 per quarter, except that this subdivision shall not apply to
25 regular insurance agents adjusting losses for their own companies.

26 (58) For each automobile reclaiming agency, \$5.00 per quarter.

27 (59) For each bail bond broker or bail bond brokerage busi-
28 ness, \$25.00 per quarter.

29 (60) For each painting or decorating contractor, \$50.00 per
30 annum.

31 (61) For each amusement park charging admission to the grounds,
32 \$5.00 per quarter.

(62) For each private detective agency, bureau or business,
\$25.00 per quarter.

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

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

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

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

9 (67) For each automobile painting and/or sign painting estab-
10 lishment, \$25.00 per annum.

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

12 (69) For each hair dressing or beauty parlor, or both, whether
13 operated in connection with a barber shop or separately, \$10.00 per
14 quarter.

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

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

24 (71½) Every person, firm or corporation selling or distribut-
25 ing gasoline, motor fuel oil of any kind, or lubricating oil of any
26 kind, within the City of Las Vegas, not for use as motor fuel for
27 motor vehicles upon the highways of this State, or not to be exported
28 from this State or sold to the government of the United States for
29 official use of such government, shall pay a license fee of \$30.00
30 per quarter. And no such person, firm, corporation or dealer in
31 such gasoline, motor fuel oil or lubricating oil shall be required
32 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.

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

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

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

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

Section 10. The license tax imposed by this ordinance shall

1 become due and payable, and be paid without demand therefor,
2 in lawful money of the United States of America to the City Clerk.

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

28 Section 12. Every person, having a license under the provis-
29 ions of this ordinance and carrying on a business at a fixed place of
30 business, shall keep such license posted and exhibited while in
31 force, in some conspicuous place in said place of business. Every
32 person having such license and not having a fixed place of business
 shall carry such license with him at all times while carrying on

1 the business for which the same is granted.

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

14 Any person, firm or corporation who has paid or shall here-
15 after pay any license fee or fees under Ordinance No. 243 of the
16 City of Las Vegas for the last quarter of the year 1938, and such
17 license fee in any case shall be greater in amount than that re-
18 quired by the provisions of this ordinance for the same business,
19 shall be entitled to a credit of such excess on any license fee to
20 be paid by him under the terms of this ordinance and the City Clerk
21 is hereby authorized and directed to allow such credit upon any
22 license fee hereafter to become due under the terms of this ordin-
23 ance.

24 Section 14. The rates of license fees provided for in this
25 ordinance shall apply to all businesses carried on in the City of
26 Las Vegas, Clark County, Nevada, from and after the first day of
27 January, A.D., 1939; and Ordinances numbered 1, 2, 4, 13, 14, 35,
28 48, 62, 74, 75, 81, 95, 102, 105, 108, 112, 117, 145, 184, 192,
29 and 243 are hereby expressly repealed, except that Ordinance No. 243
30 shall apply to all license fees due unto the said City of Las Vegas
31 for the months of October, November and December, A.D., 1938.

32 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

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

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

10 Section 17. The City Clerk is hereby authorized to have this
11 ordinance published in the Las Vegas Evening Review-Journal, a
12 daily newspaper printed and published in the City of Las Vegas,
13 Clark County, Nevada for a period of two weeks, that is to say,
14 once each week for a period of two weeks.

15
16
17 ATTEST:

18 Viola Burns
19 City Clerk.

Spurlock
MAYOR.

20 The above and foregoing Ordinance was proposed, read aloud in
21 full and adopted this 29th day of November A.D., 1938,
22 by the following vote: Commissioners _____,
23 & Luce, Krause
24 and Conradetto, and His Honor, the Mayor, H. P.
25 Marble, voting Aye. Voting no, Comm. Krause.
26 Absent, Commissioner None.

27
28 Viola Burns
29 CITY CLERK.

30 (CITY SEAL)
31
32

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 Nov 30th 1938 to Dec 7th 1938

inclusive, being the issues of said newspaper for the following dates, to-wit:

November 30th- Dec 7th

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 7th
day of December 1938

.....[Signature].....
Notary Public in and for Clark County, Nevada

My Commission Expires
Jan 12 1939

ORDINANCE NO. 244
AN ORDINANCE OF THE CITY OF LAS VEGAS, 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. 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 shall fall within and pay license under Section Six (6) of this ordinance.

All licenses, when payable quarterly, must be taken out in quarterly periods commencing on the first day of January, April, July, and October of each year; and when application for license is made subsequent to any of the above dates, the license which issues thereon shall be issued for the then current, quarterly period unless some other and different quarterly period is particularly mentioned in said application. No license fee for less than a full quarterly period shall be accepted by the City Clerk upon any application.

All licenses, when payable annually, must be taken out for the calendar year commencing January first, and when application for an annual license is made subsequent to January first of any year, the license which issues thereon shall be issued for the then current, calendar year unless some other and different year is particularly mentioned in said application. No license fee for less than a full year shall be accepted by the City Clerk upon any application for an annual license.

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, or 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, automobile sales agency, newspaper, job printing establishment, funeral and undertaking establishment, theater, 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 operates a creamery, or a water company, furnishing service to sections of the City and having gross monthly income of less than \$3,000.00 per month must obtain from the City Clerk, for each branch of his business, a license, and must pay quarterly therefor an amount of money to be determined by the class in which said person is placed by the City Clerk; such business to be classified and regulated by the amount of the average monthly sales made at the rates as follows:

(A) Where the average monthly sales are under the sum of One Thousand Dollars, the sum of Five Dollars per quarter.

(B) Where the average monthly sales are One Thousand Dollars and over, but are under Two Thousand Dollars, the sum of Nine Dollars per quarter.

(C) Where the average monthly sales are Two Thousand Dollars and over, but are under Three Thousand Dollars, the sum of Fifteen Dollars per quarter.

(D) Where the average monthly sales are Three Thousand Dollars and over, but are under Four Thousand Dollars, the sum of Twenty-one Dollars per quarter.

(E) Where the average monthly sales are Four Thousand Dollars and over, but are under Five Thousand Dollars, the sum of Twenty-seven Dollars per quarter.

(F) Where the average monthly sales are Five Thousand Dollars and over, but are under Seventy-five Hundred Dollars, the sum of Thirty-three Dollars per quarter.

(G) Where the average monthly sales are Seventy-five Hundred Dollars and over, but are under Fifteen Thousand Dollars, the sum of Thirty-nine Dollars per quarter.

(H) Where the average monthly sales are Fifteen Thousand Dollars and over, but are under Twenty-two Thousand Five hundred Dollars, the sum of \$45.00 per quarter.

(I) Where the average monthly sales are Twenty-two Thousand Five Hundred Dollars and over, but are under Thirty Thousand Dollars, the sum of Fifty Dollars per quarter.

(J) Where the average monthly sales are Thirty Thousand Dollars and over, but are under Forty Thousand Dollars, the sum of Sixty Dollars per quarter.

(K) Where the average monthly sales are Forty Thousand Dollars and over, the sum of Seventy-five Dollars per quarter.

Any person, firm or corporation operating, conducting and carrying on several different classes or types of business at a fixed place of business in the City of Las Vegas, any of which may fall within the classification mentioned in this section, and some of which may fall within the classification mentioned in Section Eight of this ordinance, may have and hereby is given the option of paying license fee upon his total volume of business done in all said types of business at the rates mentioned in this section, or he may keep separate

account of the volume of business done on the type or types of business which fall within the classification mentioned in this section and pay his license thereon according to the rates provided therefor in this section, and may treat those types of business which fall within Section Eight of this ordinance as a separate business or businesses and pay his license upon each such type of business according to the provisions of Section Eight of this ordinance, without regard to the volume of business done under such types of business upon which license shall be so paid according to the rates mentioned in Section Eight of this ordinance.

Section 7. Each person, firm or corporation engaged in the telephone 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, \$500.00; each gas company, \$200.00; each water company \$400.00; each electric light company, \$1,500.00. 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.
- (6) For every banker or bank with a capital of less than \$100,000 (except National banks), \$15.00 per quarter.
- (7) For each skating rink, \$20.00 per quarter.
- (8) For each pawn shop, \$50.00 per quarter.
- (9) For each employment or intelligence office, \$25.00 per quarter.
- (10) 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.
- (11) 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.
- (12) 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.
- (13) For each merry-go-round or carrousal, \$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 therefor 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 boot black stand permitted by Ordinance of the City, \$3.00 per quarter.
- (16) For each lawyer, whether connected with or as a member of a firm, or practicing by himself, \$10.00 per quarter.
- (17) For each physician and/or surgeon, whether connected with a firm or hospital, or practicing by himself, \$10.00 per quarter.
- (18) For each dentist whether connected with or as a member of a firm, or practicing by himself, \$10.00 per quarter.
- (19) For each hotel, lodging house, rooming 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; those who have thirty-nine apartments and over shall pay for such license the sum of \$60.00 per quarter.

- (20) 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.

- (21) 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 a quarterly license tax of \$10.00 per quarter upon the first truck and \$5.00 per quarter for each additional truck. And the above rates 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 services or work of any kind may be done for hire outside the City, and again delivering the same to the owner within the City.

- (22) 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.
- (23) 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.
- (24) 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.
- (25) 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.
- (26) For the business of dealing in second hand goods, wares or merchandise or 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.
- (27) 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.
- (28) 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.
- (29) For each sewing machine agent, \$10.00 per quarter.
- (30) For each vulcanizing business operated as a separate business, \$5.00 per quarter.
- (31) For each auctioneer, \$125.00 per quarter or fraction thereof.
- (32) For each Architect, \$10.00 per quarter.
- (33) For each assayer, \$5.00 per quarter.
- (34) For each massage parlor \$10.00 per quarter.
- (35) 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.
- (36) 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.
- (37) For each chiropodist, \$10.00 per quarter.
- (38) 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.
- (39) For each chiropractor, \$10.00 per quarter.
- (40) For each osteopath, \$10.00 per quarter.
- (41) For each advertising business or advertising counsel, \$10.00 per quarter.
- (42) For each collection agency or mercantile agency, \$10.00 per quarter.
- (43) For each designer or decorator, \$10.00 per quarter.

- (44) For each building contractor, \$60.00 per annum, paid annually.
- (45) For each person, firm or corporation conducting, managing or carrying on the business of paving or macadamizing contractor, \$50.00 per quarter.
- (46) For each cabinet shop, carpenter shop or upholstery shop, \$5.00 per quarter.
- (47) Any other contractor not specifically licensed by this or any other ordinance of the City of Las Vegas, \$60.00 per annum, paid annually.
- (48) 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.
- (49) 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.
- (50) 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 (\$.03½) 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.
- (51) 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.
- (52) 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.
- (53) 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.
- (54) 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.
 - (55) 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.
 - (56) 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.
 - (57) 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.
 - (58) For each automobile reclaiming agency, \$5.00 per quarter.
 - (59) For each bail bond broker or bail bond brokerage business, \$25.00 per quarter.
 - (60) For each painting or decorating contractor, \$50.00 per annum.
 - (61) For each amusement park charging admission to the grounds, \$5.00 per quarter.
 - (62) For each private detective agency, bureau or business, \$25.00 per quarter.
 - (63) For each abstract and/or title company doing business, maintaining an agency, or operating in the City of Las Vegas, \$25.00 per quarter.
 - (64) For each brick yard, pressed brick plant, or adobe or concrete block manufacturing plant, \$40.00 per annum.
 - (65) For each marble and/or granite workers' shop, \$5.00 per quarter.
 - (66) For each planing mill allowed by law, \$5.00 per quarter.
 - (67) For each automobile painting and/or sign painting establishment, \$25.00 per annum.
 - (68) For each welding and/or iron works, \$10.00 per quarter.
 - (69) For each hair dressing or beauty parlor, or both, whether operated in connection with a barber shop or separately, \$10.00 per quarter.
 - (70) Every person conducting, managing or carrying on the business of distributing advertising samples, hand bills, doggers or printed matter of any kind, shall pay a quarterly license fee of \$3.00 per quarter.
 - (71) 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.
 - (71½) Every person, firm or corporation selling or distributing gasoline, motor fuel 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 or lubricating oil sales under any license fee paid under the provisions of Section Six of this ordinance.
 - (72) 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 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.
- 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, any business, occupation, trade or employment, for which a license is hereby required to be produced 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 busi-

ness 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.

Any person, firm or corporation who has paid or shall hereafter pay any license fee or fees under Ordinance No. 243, of the City of Las Vegas for the last quarter of the year 1933, and such license fee in any case shall be greater in amount than that required by the provisions of this ordinance for the same business, shall be entitled to a credit of such excess on any license fee to be paid by him under the terms of this ordinance, and the City Clerk is hereby authorized and directed to allow such credit upon any license fee hereafter to become due under the terms of this ordinance.

Section 14. The rates of license fees provided for in this ordinance shall apply to all businesses carried on in the City of Las Vegas, Clark County Nevada, from and after the first day of January, A. D., 1939; and Ordinances numbered 1, 2, 4, 13, 14, 35, 48, 62, 74, 75, 81, 95, 102, 105, 108, 112, 117, 145, 184, 192, and 243 are hereby expressly repealed, except that Ordinance No. 243 shall apply to all license fees due unto the said city of Las Vegas for the months of October, November and December, A. D., 1938.

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 and 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. The City Clerk is hereby authorized to have this ordinance published in the Las Vegas Evening 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.

H. P. MARBLE, Mayor.

Attest:

VIOLA BURNS, City Clerk.

The above and foregoing Ordinance was proposed, read aloud in full and adopted this 29th day of November, A. D., 1938, by the following vote: Commissioners Corradetti, Krause, Luce and His Honor, the Mayor, H. B. Marble, voting aye; Voting No, Commissioner Ronnow.

VIOLA BURNS, City Clerk.

(CITY SEAL)
Nov. 30-Dec. 7.