

1 **FIRST AMENDMENT**

2 **BILL NO. 2014-40**

3 **ORDINANCE NO. 6327**

4 AN ORDINANCE TO REPEAL AND REPLACE LVMC CHAPTER 6.04 RELATING TO BUSINESS
5 LICENSE FEES; PROVIDING FOR VARIOUS FEE INCREASES AND DECREASES;
6 CONSOLIDATING OR ELIMINATING A NUMBER OF FEE CATEGORIES; CLARIFYING THE
7 DEFINITION OF "GROSS SALES/GROSS REVENUE" FOR FEE PURPOSES; MAKING
8 CONFORMING CHANGES TO LVMC CHAPTER 6.02 AND OTHER CODE PROVISIONS; AND
9 PROVIDING FOR OTHER RELATED MATTERS

10 Proposed by: Flinn Fagg, Director of Planning

11 Summary: Repeals and replaces LVMC Chapter
12 6.04 relating to business license fees, including
13 provisions for various fee increases and
14 decreases, and provisions consolidating or
15 eliminating a number of fee categories; and
16 amends other LVMC Title 6 provisions to clarify
17 the definition of "gross sales/gross revenue" for
18 fee purposes and make other conforming
19 amendments.

20 THE CITY COUNCIL OF THE CITY OF LAS VEGAS DOES HEREBY ORDAIN AS
21 FOLLOWS:

22 SECTION 1: The City Council finds that there is a need to increase or adjust license
23 fees, as well as consolidate license fee categories for purposes of simplification and administration. Any
24 increased revenue to be obtained as a result of the adoption of this Ordinance will be used to support
25 technology costs of processing and monitoring business licensing and to either increase or maintain
26 existing efficiencies related to administration and enforcement. The City has made a significant investment
in licensing-related technology and will have to continue to do so, as well as investing in maintain existing
technology. Additionally, the City has the need to maintain staffing levels to meet customer service
demands and comply with licensing cycle timing and schedules.

SECTION 2: Title 6, Chapter 4, of the Municipal Code of the City of Las Vegas,
Nevada, 1983 Edition, is hereby repealed in its entirety.

SECTION 3: Title 6 of the Municipal Code of the City of Las Vegas, Nevada, 1983
Edition, is hereby amended by adding thereto a new chapter, designated as Chapter 4, consisting of the

1 provisions set forth as Sections 6.04.005 to 6.04.160, inclusive, reading as follows:

2 **6.04.005:** (A) Unless specifically provided otherwise in this Code, each person doing business in
3 the City shall pay to the City, in advance, a semiannual license fee based on the gross sales of the business
4 according to the following schedule:

Semiannual Gross Income (Dollars)	Semiannual License Fee (Dollars)
0-30,000	55.00
30,001-180,000	100.00
180,001-300,000	200.00
300,001-540,000	300.00
540,001-720,000	400.00
720,001-900,000	500.00
900,001-1,080,000	600.00
1,080,001-1,250,000	700.00
1,250,001 and over	Gross income multiplied by 0.00056

11 (B) In order to administer the provisions of this Title and provide statistical and
12 demographic information, the Department shall have the authority to administratively create business
13 licensing categories or classifications, with license fees based upon gross sales or gross revenue, for
14 businesses which do not fit into existing categories or classifications.

15 **6.04.010:** (A) Persons doing business in the licensing categories described in the Sections of this
16 Chapter that follow shall pay in advance a semiannual or annual license fee at the specified rates.

17 (B) For administrative purposes, the Director may bill any initial or subsequent annual
18 license fee referenced in Subsection (A) of this Section on a semiannual basis.

19 **6.04.020:** Businesses within the following licensing categories shall pay an annual license fee of fifty
20 dollars:

21 Barber or cosmetology, which is any person or establishment that is licensed or required to be licensed
22 pursuant to the provisions of NRS Chapter 643 or 664 and that offers barber or cosmetology services to the
23 general public. The fee amount shall be charged for each customer chair or station provided for a licensed
24 professional.

25 Billiard or pool hall, with the fee amount to be charged for each billiard or pool table.

26 Bowling center, which is a business providing a place to engage in the sport of bowling. The fee amount

1 shall be charged for each alley.

2 Express delivery service, which is any business providing a transport of goods from one location to another
3 location for a fee. The license fee shall be charged for the first vehicle used in the business, and a thirty
4 dollar annual fee to be charged for each additional vehicle used in the business. An applicant for this
5 license may be required by the Director to furnish a State license or certificate, if applicable, or written
6 verification that such license or certificate is not required.

7 Interactive entertainment center, which is any establishment whose primary purpose is to provide
8 technology enabled interactive entertainment, including, but not limited to, motion simulation, networked
9 multi-site multi-player games, multi-media, and virtual reality based games for use by patrons of the
10 establishment. The fee amount shall be charged for each playing station or payment receptacle that pertains
11 to a game, multi-media or computer-related activity, devices or other form of entertainment. Any other
12 type of business to be conducted on the premises, including any separate-leased area of the premises, must
13 be separately licensed and is subject to any background investigation applicable thereto.

14 Nonprofit commercial enterprise, which is any commercial enterprise regularly engaged in by an
15 organization that has duly qualified as tax exempt under the Internal Revenue Code. The category does not
16 include an organization whose commercial activities consist solely of one or more of the following:

17 (A) Occasional fundraising activities;

18 (B) Solicitation activities that are governed by the provisions of State law pertaining to
19 solicitation by nonprofit organizations; or

20 (C) The sale of items that are intended to convey a religious, political or ideological
21 message.

22 Transfer and storage company, which is any business providing transportation and storage of household
23 goods, commercial goods or other commodities. The fee amount shall be charged for the first truck used in
24 the business, and a thirty dollar annual fee to be charged for each additional truck used in the business.

25 **6.04.030:** Businesses or business locations within the following licensing categories shall pay an
26 annual license fee of one hundred dollars:

1 Tobacco dealer, which is any person licensed pursuant to NRS Chapter 370 to sell tobacco. The fee
2 amount shall be charged for each sales location, whether a machine, retail location, or warehouse facility.

3 Motor carrier and transportation services, which is any business operating as a common motor carrier as
4 defined in NRS Chapter 706 that provides trucking, passenger transportation service including limousine
5 and sightseeing for hire over fixed or non-fixed routes. An applicant for this license must furnish a
6 certificate of public convenience and necessity from the Transportation Services Authority in accordance
7 with NRS Chapter 706, or evidence of exemption from the certificate requirement. The fee amount of one
8 hundred dollars shall be charged for each vehicle operated as part of the business, except that any vehicle
9 which is devoted exclusively to public transportation as designated by a local government within Clark
10 County is exempt from the license fee requirement.

11 Truck rental agency, which is any business that offers trucks for rent. The fee amount shall be charged for
12 each truck available for rental.

13 **6.04.040:** Businesses within the following licensing categories shall pay an annual license fee of two
14 hundred dollars:

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

17 Administrative or corporate office space, which is an office location in which specific administrative
18 functions or centralized functions of a business are conducted apart from the primary or affiliated business
19 entities, whether the business operations of those entities are conducted at that location or elsewhere.

20 Carwash, which is a stationary business that offers services to clean cars by either coin operation or direct
21 payment, whether or not it is operated in conjunction with another business. The services offered may
22 include the washing, waxing, cleaning and detailing of motor vehicles by human effort.

23 Construction related services, which is any business that removes construction materials from construction
24 sites for transportation to a disposal site, provides ancillary services to construction projects such as
25 equipment used to pump or disperse concrete or construction related services which do not require a license
26 per NRS Chapter 624. For purposes of this category, "construction materials" includes without limitation

1 wood, plaster, metals, asphaltic substances, brick, block, concrete, excavation dirt, rock, stone and gravel.

2 Designer-draftsman, which is any person who specializes in the planning or execution of the layout,
3 decorations or furnishing for any interior structure, including advice related to or sales of decorator items,
4 window and wall coverings or furnishings, or who prepares drawings or sketches of structures, but who is
5 not acting as an architect under NRS Chapter 623.

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

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

12 Property maintenance provider, which is any person who provides onsite property maintenance or clean up
13 services, such as, but not limited to the following services: handyman, janitorial, maid, lawn maintenance,
14 pest control, pool and/or spa cleaning, power washing, sewer/septic pumping or cleaning, tree trimming or
15 window cleaning primarily at, in or upon residential structures. This classification does not include
16 activities requiring a contractor's license pursuant to NRS Chapter 624, nor does this classification include
17 activities that primarily includes onsite property maintenance or clean up services at, in or upon
18 commercial structures.

19 Recreation facility, which is a business that offers to the public for a fee the use of recreational courts
20 including tennis, handball or similar courts, swimming pool, rock climbing, health or fitness facility a
21 skating facility on any indoor or outdoor surface and includes skating or skateboarding or similar facility.

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

25 Riding horse rental, which is any person who provides riding horses for rent or provides boarding, stabling
26 or training for riding horses.

1 School, which is any institution or place of education or instruction, or any individual acting as a tutor,
2 facilitator, trainer or otherwise providing instruction in a skill, except for an institution or individual
3 offering post-secondary education.

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

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

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

11 Vocational rehabilitation counselor, which is any person who provides the service of counseling clients
12 relative to labor market assessments, job development, job assessments or employer consultation in the area
13 of vocational rehabilitation.

14 **6.04.050:** Businesses within the following licensing categories shall pay an annual license fee of two
15 hundred fifty dollars:

16 Auto broker, which is any person who, for a fee or any other consideration, offers to provide to another
17 person the service of arranging, negotiating or assisting in the purchase of a new or used vehicle which has
18 not been registered by the broker.

19 Automated teller operator, which is any person (other than a financial institution) who operates an
20 automated teller or electronic terminal, as defined in NRS 660.135, in connection with another business.

21 Automobile leasing, which is any business that leases automobiles or any other kind of motor vehicle, and
22 is required to be licensed by the Nevada Department of Motor Vehicles.

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

- 25 (A) Solicit bail transactions;
- 26 (B) Execute or countersign undertakings of bail;

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

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

5 (E) Locate, apprehend, or surrender a defendant to custody. Each bail agent and bail
6 enforcement agent is required to have an appropriate State license issued in accordance with NRS Chapter
7 697 before doing business in the City.

8 Business service, which is any person or business, other than a professional licensed pursuant to LVMC
9 6.04.060, who engages in providing one or more general business services that is generally performed
10 internally to a business including without limitation, billing, mailing, printing, customer service
11 evaluations, tax preparation, the processing of claims or other paperwork, resident agent, holding company
12 or other support services such as, telephone answering, paging and message forwarding services,
13 bookkeeping services or other miscellaneous support services.

14 Contractor, which is any person who is licensed or required to be licensed as a contractor under NRS
15 Chapter 624, whether or not the contractor maintains a business location within the corporate limits of the
16 City.

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

19 Membership service club or membership use club, which is any person or business that charges a
20 membership fee for the right to use or purchase equipment or services or to obtain discount privileges.

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

24 Residential home care provider, which is any person who provides or contracts to provide supervision,
25 care, or housekeeping or services to the sick, injured or dependent within a home setting, whether on a
26 temporary or permanent basis.

1 Travel and tour services, which is any person in the business of conducting tours, selling or purchasing and
2 reserving hotel accommodations, transportation, show tickets, entertainment or other vacation incidentals
3 for tourists or other persons and is not regulated by the Nevada Transportation Services Authority.

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

7 **6.04.060:** (A) Unless otherwise provided in this Chapter, each professional business located in
8 the City shall pay an annual business license fee, based on the number of professionals it employs, at the
9 rate of two hundred dollars for the first professional and one hundred fifty dollars for each additional
10 professional. The annual rate for each additional professional who acts as a sales agent, broker, or adjuster
11 on behalf of an insurance services provider regulated by State law, or who acts as a sales agent, broker or
12 servicer with respect to other financial transactions, shall be two hundred dollars.

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

15 (C) Each professional business that consists of an individual who meets the following
16 criteria shall pay an annual business license fee of one hundred fifty dollars no later than June 1, for the
17 succeeding annual period:

18 (1) Acts as a real estate broker-salesperson, real estate salesperson or property
19 manager under NRS Chapter 645, or any combination thereof;

20 (2) Works out of a location within the City or, in the case of a person acting as
21 a property manager, either works out of a location within the City or manages property located within the
22 City; and

23 (3) Is associated with a real estate broker licensed under NRS Chapter 645 by
24 means of an independent contractor relationship.

25 (D) In accordance with Section 6.04.005, each professional business shall pay a
26 semiannual business license fee based on its gross sales of products or services within the City not related

1 to or required in the performance of professional services.

2 (E) Each professional business shall pay whichever is greater, an annual license fee
3 based on its gross revenue or a license fee based on a flat amount per professional pursuant to Subsection
4 (A) of this Section if there are more than one hundred professionals working for the professional business.

5 **6.04.070:** Businesses within the following licensing categories shall pay an annual license fee of
6 three hundred dollars:

7 Appraiser, which is any person, other than a real estate appraiser, who estimates the worth or features of an
8 item of personal property.

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

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

14 Marketing or business consulting, which is any person or firm engaged in designing, producing and
15 disseminating information to the general public, including public relations activities on behalf of persons or
16 businesses, and which may also conduct analysis, budgeting and management counseling.

17 Mini-storage facility, which is a facility with enclosed storage space, divided into compartments no larger
18 than five hundred square feet in size, which is provided for use by individuals to store personal items or by
19 businesses to store materials for operation of a business establishment.

20 Radio station, which is any establishment located in the City that is licensed or required to be licensed by
21 the Federal Communications Commission and is engaged in the commercial transmission of radio
22 broadcasting by means of electromagnetic signals over public airways, public airwaves, public spectrum or
23 by means of a site available over the Internet.

24 Recreational vehicle park, which is any person who offers an area or tract of land where lots are rented or
25 held out for rent to accommodate a recreational vehicle or where outdoor accommodations for camping are
26 provided.

1 Warehouse or storage, which is any person who engages in the business of, and holds himself out the
2 public as, providing an enclosed structure for the storing of:

3 (A) Wholesale goods for distribution or transfer to another location; or

4 (B) Materials or other items, including the storing of the personal household goods and effects
5 of another.

6 **6.04.080:** Businesses within the following licensing categories shall pay an annual license fee of five
7 hundred dollars:

8 Collection or credit reporting agency, which is any person that is licensed or required to be licensed as a
9 collection agency under NRS Chapter 649, or is a person described in NRS 598C. 100. The fee amount
10 shall be charged for each office location.

11 Employment agency or contract labor service, which is any person licensed or required to be licensed under
12 NRS Chapter 611, or who by contract supplies employees to perform temporary labor services for another
13 under circumstances in which the individuals performing the labor do not become employees of the
14 recipient of the services.

15 Tattoo and body art, which is any business that places indelible marks and figures upon the body by
16 inserting pigment under the skin or by the production of scars, or that pierces the skin for the purpose of
17 inserting rings, loops, studs or other implements.

18 Television broadcast station, which is any establishment located within the City that is licensed or required
19 to be licensed by the Federal Communications Commission and is engaged in the commercial transmission
20 of television broadcasting by means of electromagnetic signals over the public airways, public airwaves,
21 public spectrum or by means of a site available over the Internet.

22 **6.04.090:** Businesses within the following licensing categories shall pay an annual license fee of six
23 hundred fifty dollars:

24 Advertising space leasing or selling, which is a person engaged in any form of leasing or selling outdoor
25 advertising space, whether the space is at a fixed or mobile location.

26 Commodity or securities broker or dealer, which is any person engaged in the business of effecting

1 transactions in commodity options or securities transactions.

2 Credit union, which is an organization that qualifies to operate as a credit union under NRS Chapter 678.

3 The fee amount shall apply to each principal office and branch office thereof.

4 Health maintenance organization or managed health care organization, which is any person who:

5 (A) Has been granted a certificate of authority under NRS Chapter 695C to provide
6 one or more health care services, is organized and operated by an insurance company, and is responsible for
7 the availability and accessibility of such services to its enrollees; or

8 (B) Provides, arranges, pays for, or reimburses for the provision of any element of
9 health care services and who controls the amounts to be paid to health care providers by a managed care
10 program.

11 Title insurance company, which is any business that is licensed or required to be licensed under NRS
12 Chapter 692A.

13 Trust company, which is any business that is licensed or required to be licensed under NRS Chapter 669.

14 **6.04.100:** Businesses within the following licensing category shall pay an annual license fee of eight
15 hundred dollars:

16 Finance company, which is any person other than a bank, mortgage company, savings and loan, credit
17 union, trust company or pawnbroker, who is licensed or required to be licensed under NRS Chapter 675 in
18 order to lend money to others for profit or to hold himself out to the general public as such.

19 **6.04.110:** Businesses within the following licensing categories shall pay an annual license fee of one
20 thousand dollars:

21 Bank, commercial bank or banking corporation, which is any establishment, whether chartered by the State
22 or Federal government, conducting the business of receiving money as demand deposits or otherwise
23 carrying on banking or banking trust business. The fee shall be charged to each principal facility and
24 branch facility thereof.

25 Non-depository lender, which is any person who is licensed or required to be licensed under NRS Chapter
26 604A to operate a check-cashing service, deferred deposit loan service, high-interest loan service, or title

1 loan service.

2 Thrift company, which is any company licensed as such under NRS Chapter 677. The fee amount shall be
3 charged to each principal facility and branch facility thereof.

4 Time-share project broker, representative or sales agent, which is any person defined as such in NRS
5 119A.090, 119A.120 or 119A.130.

6 **6.04.120:** Businesses within the following licensing category shall pay an annual license fee of one
7 thousand two hundred dollars:

8 Bankrupt, damaged or assigned merchandise dealer, which is any person who sells, whether by assignment,
9 consignment or otherwise, any bankrupt or damaged stock of merchandise or other items of value.

10 **6.04.130:** Subject to the provisions of Subsections (D) and (E) of LVMC 6.02.150, businesses within
11 the following licensing category shall pay an annual license fee of three thousand dollars:

12 Fulfillment center, which is a business whose services include without limitation the fulfillment of orders
13 placed directly by a customer or by an affiliate company, whether such orders are placed by means of mail,
14 fax, email, telephone or an internet transaction. The license fee for this category includes all sales-related
15 activities.

16 **6.04.140:** Subject to the provisions of Subsections (D) and (E) of LVMC 6.02.150, businesses within
17 the following licensing categories shall pay an annual license fee of four thousand dollars:

18 Affiliate company software developer, which is a business that provides information technology services
19 and/or a technology platform for its corporate affiliates, including without limitation (1) the development of
20 websites, applications, e-commerce, digital assets, and (2) domain name management.

21 Sales-related call center, which is a business that is designed, equipped and used to:

22 (A) Handle a large volume of telephone calls pertaining to orders for goods that are
23 placed by telephone or through an Internet website; and

24 (B) Forward such orders directly to a merchant or fulfillment center to complete such
25 transactions.

26 If a call center has more than one business location in the City, an additional fee shall be charged for each

1 such location. If a call center operates on behalf of more than one trade name, an additional fee shall be
2 charged for each additional trade name on whose behalf the call center operates. The license fee for this
3 category includes all sales-related activities.

4 **6.04.150:** Subject to the provisions of Subsections (D) and (E) of LVMC 6.02.150, businesses within
5 the following licensing category shall pay an annual license fee of five thousand dollars:

6 Internet retailer, which is any business that sells tangible personal property, digital goods or services
7 primarily over the Internet, and has no walk-in retail sales or services. The license fee for this category
8 includes all sales- and service-related activities.

9 **6.04.160:** Businesses within the following licensing categories shall pay an annual fixed incremental
10 license fee based upon the following schedules:

11 Mobile home park, which is any person who offers an area or tract of land where two or more mobile
12 homes or mobile home lots are sold, rented, leased owned or held out for that purpose. The annual license
13 fee shall be calculated in accordance with the following schedule:

Number of Spaces	Fee (Dollars)
1 to 50	150.00
51 to 100	300.00
Over 100	300.00 plus 5.00 per space over 100

18 Parking lot. For the operation of a public or semipublic parking lot, the annual license fee shall be
19 calculated in accordance with the following schedule:

Number of Vehicle Parking Spaces	Fee (Dollars)
1 to 50	150.00
Over 50	\$200.00

23 SECTION 4: Title 6, Chapter 2, Section 10, of the Municipal Code of the City of Las
24 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

25 **6.02.010:** Unless the context otherwise requires, the scope of all words in this Title shall be liberally
26 construed in order to effectuate the purposes of this Title. In particular, the following words shall have the

1 meaning ascribed to them as follows:

2 "Ancillary license" means a license issued that is incidental to a primary business.

3 "Applicant" means any person who has applied for a City business license, approval of suitability,
4 work card or any permit.

5 "Business" means any business, commercial enterprise, trade, occupation, calling, profession,
6 vocation or activity engaged in, conducted, carried on, advertised or marketed, by any person, his agent or
7 employee for the purpose of gain, benefit or advantage, either direct or indirect.

8 "Department" means the Department of Planning.

9 "Director" means the Director of the Department of Planning and those persons authorized to act in
10 the Director's behalf.

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

14 "Establishment" means any business conducted in or upon any premises, and includes any
15 buildings, improvements, equipment and facilities used or maintained in connection with such business.

16 "Governmental entity" means an entity of Federal, State or local government whose activities are
17 exempt from Federal income taxation.

18 "Gross sales/gross revenues," as used in connection with the determination of license fees, means
19 the total amount of the sale price of all goods sold, the total amount charged or received for the
20 performance of any act, service or employment, of whatever nature it may be, whether or not such service,
21 act or employment is performed as part of or in connection with the sale of goods, wares or merchandise
22 for which a charge is made or credit allowed, including all receipts, cash, credits or property of any kind,
23 any amount for which credit is allowed by the seller to the purchaser without any deduction therefrom on
24 account of the cost of property of any kind, any amount for which credit is allowed by the seller to the
25 purchaser without any deduction therefrom on account of the cost of property sold, cost of materials used,
26 labor or service costs, interest paid or payable, losses or any other expense whatsoever. For purposes of

1 this definition, "goods" includes without limitation beverage items. The revenue of a business that includes
2 the sale of alcoholic beverages includes revenue from alcoholic beverage sales.

3 (A) The term gross sales/gross revenue shall not include:

4 (1) Cash discounts which are allowed or taken on sales/revenue;

5 (2) Over-allowance on trade-ins of used merchandise, cars or goods which are
6 received in trade for the purchase of new merchandise, cars or goods. For purposes of this definition,
7 "over-allowance" means the amount which is allowed on any trade-in which is in excess of the actual sale
8 price of the trade-in by the dealer, whether that sale is wholesale, retail or at auction. In order for a dealer
9 of new merchandise, cars or goods to substantiate deductions for over-allowances, a separate general ledger
10 account must be maintained which accumulates the total over-allowances. This account must be supported
11 by a cash receipt journal or similar journal which summarizes the daily transactions. Each daily entry must
12 be supported by the original contract which clearly substantiates the difference between the actual sales
13 price and the allowance which is given to the customer on the trade-in;

14 (3) Inventory transfers between dealers of new merchandise, cars or goods and
15 their wholly owned leasing companies, wherein no profit is involved. In order for a dealer of new
16 merchandise, cars or goods to substantiate deductions for inventory transfers, a separate account must be
17 maintained in the general ledger for all merchandise, cars or goods which are transferred to its wholly
18 owned leasing company. These transactions must be traceable to a cash receipt journal or similar journal
19 which summarizes daily transactions. Each daily entry must be supported by paperwork which legally
20 transfers the new merchandise, car or goods to the leasing company;

21 (4) Any tax on fuel or retail sales that is collected by the seller; and

22 (5) Any charge between a purchaser and seller where, at the time a license fee
23 is due, the purchaser and seller are related entities as defined in Section 267 of the Internal Revenue Code.

24 "Health District" means the Southern Nevada Health District.

25 "License" means permission granted by the licensing authority to engage in the business for which
26 the license is issued, which permission typically is evidenced by a written document.

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

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

3 "Metro" means the Las Vegas Metropolitan Police Department.

4 "Person" includes any association, corporation, firm, partnership, trust or other form of business or
5 social association or organization, as well as a natural person and the estate of a natural person.

6 "Personal representative" means any person authorized to act on behalf of the estate of a natural
7 person.

8 "Premises" means land together with all buildings, appurtenances, improvements, parking areas
9 and personal property located thereon.

10 "Primary license" means a license issued that represents the primary focus of a business.

11 "Principal" means:

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

17 (B) Any person who is or will be directly engaged in the administration or supervision
18 of the business; and

19 (C) Any other person if, in the Director's opinion, the person exercises, or is capable of
20 exercising, significant influence over the business, including, but not limited to, a natural person or
21 corporate entity that provides a source of funding for the initial capitalization and/or the ongoing payment
22 of expenses for the business.

23 "Professional" means a person who:

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

1 (B) Practices his or her profession for any type of compensation as an employee of a
2 professional business. The term “employee of a professional business,” for the purposes of this definition,
3 includes an owner, sole proprietor, member, partner or associate of a professional business, but does not
4 include a person who, under a contractual arrangement with a professional business, provides services for
5 or in association with that business as an independent contractor.

6 “Professional business” means a business which:

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

9 (B) Provides such services through the business’s principals, professionals, or others
10 qualified under State law or Nevada Supreme Court Rules to provide such services.

11 For purposes of licensing and the payment of business license fees, the term includes the business activities
12 of a person who provides or offers to provide such services in association with, and by means of an
13 independent contractor relationship with, another professional business providing those services.

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

16 SECTION 5: Title 6, Chapter 2, Section 115, of the Municipal Code of the City of Las
17 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

18 **6.02.115:** (A) The Department may collect license fees and issue business licenses for the City
19 and any other jurisdiction participating in a multi-jurisdictional business license program authorized by
20 LVMC 6.02.060(D) and an appropriate interlocal agreement between the parties participating in such a
21 program.

22 (B) The following license categories are eligible for multi-jurisdictional business
23 licensing:

24 (1) [Delivery] Express delivery service pursuant to [6.04.030;] 6.04.020;

25 (2) Contractor pursuant to LVMC [6.04.070;] 6.04.050;

26 (3) Professional business pursuant to LVMC [6.04.065;] 6.04.060; and

1 (4) Residential property maintenance provider pursuant to LVMC [6.04.050.]
2 6.04.040.

3 (C) Notwithstanding any provision in this Chapter to the contrary, the City shall not
4 accept license fees nor renew a multi-jurisdictional business license in a participating jurisdiction upon
5 receipt of a written notice by a participating jurisdiction directing the City not to renew such license in its
6 jurisdiction. In this capacity, the City is merely acting as the conduit for non-renewal by the non-renewing
7 participating jurisdiction, and any review or appeal of such decision to not renew the license by the City
8 must occur at the jurisdiction directing the non-renewal of the license. The City shall not hear any review
9 or appeal of such non-renewal.

10 (D) Notwithstanding any provision in this Chapter to the contrary, the City shall
11 suspend or revoke a multi-jurisdictional business license in a participating jurisdiction upon receipt of a
12 written notice by a participating jurisdiction directing the City to suspend or revoke such license in its
13 jurisdiction. In this capacity, the City is merely acting as the conduit for suspension or revocation by the
14 participating jurisdiction, and any review or appeal of such decision to suspend or revoke the license by the
15 City must occur at the jurisdiction directing the suspension or revocation of the license. The City shall not
16 hear any review or appeal of such suspension or revocation.

17 (E) Subsections (C) and (D) only permit the City to act to levy disciplinary action
18 against a multi-jurisdictional business licensee in a jurisdiction other than the City at the direction of
19 another participating jurisdiction. Such provisions do not permit the City to levy disciplinary action against
20 any licensee doing business within the City's jurisdiction without following the provisions for disciplinary
21 action provided by this Chapter.

22 (F) Notwithstanding any provisions to the contrary, if a business possessing a
23 multi-jurisdictional business license issued by the City permanently closes its primary fixed business within
24 the boundaries of the City, renewal fees shall not be accepted and such license shall not be renewed by the
25 City.

26 SECTION 6: Title 6, Chapter 2, Section 150, of the Municipal Code of the City of Las

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

2 **6.02.150:** (A) Separate licenses or permits must be obtained for each assumed or fictitious name
3 on file with the County that is associated with a business, branch establishment or separate place of
4 business, whether the activity is intended to be permanent or temporary.

5 (B) Except as otherwise provided in this Section or with respect to a specific license
6 category established under this Title:

7 (1) A license must be obtained for every class and type of business in this
8 Code specified, even though several classes or types of business may be operated by the same person and at
9 the same place of business; and

10 (2) The license fee applicable to each type or class must be paid, whether the
11 fee is based on gross sales pursuant to LVMC 6.04.005 or is a semiannual or annual fixed license fee
12 established elsewhere in this Code.

13 (C) A person conducting several classes or types of businesses, each of which is
14 required by LVMC 6.04.005 to pay a license fee on the basis of gross sales, at the same location and under
15 the same business name, shall, unless otherwise directed by the Director, apply for and obtain only one
16 license.

17 (D) A person who falls within a license category described in Subsection (E) shall be
18 subject to the gross sales license fee described in LVMC 6.04.005 unless, for one or more future licensing
19 periods, the person elects to pay the fixed annual license fee established in the applicable Code section
20 described in Subsection (E). As deemed appropriate, the Director shall establish deadlines, procedures and
21 other requirements for making the election described in this Subsection.

22 (E) The following license categories are subject to the election provisions of
23 Subsection (D):

24 (1) [Corporate administrative] Administrative or corporate office space, as
25 described in LVMC 6.04.040.

26 (2) Fulfillment center, as described in LVMC [6.04.153.] 6.04.130.

1 (3) Affiliate company software developer or sales-related call center, as
2 described in LVMC [6.04.155.] 6.04.140.

3 (4) Internet retailer, as described in LVMC [6.04.157.] 6.04.150.

4 (F) For any business license subject to a fixed license fee pursuant to Chapter 6.04, the
5 Department may issue a related license and take other appropriate administrative action in order to facilitate
6 the collection of gross sales-based fees that the business owes for related activity not covered by the
7 business's fixed license fee.

8 SECTION 7: Title 6, Chapter 10, Section 10, of the Municipal Code of the City of Las
9 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

10 **6.10.010:** As used in this Chapter, unless the context otherwise requires, the words and terms defined
11 in this Section have the meanings ascribed to them herein, as follows:

12 "Amusement park" means a business premises which has one or more buildings or structures, is operated
13 on a permanent basis, and is designed to provide amusement, pleasure or relaxation and promotes some
14 theme, motif or concept, including a location that provides lifts, tramways, monorails, elevators, or
15 escalators or other conveyances or rides or roller coasters for entertainment or amusement of the public,
16 together with any incidental sale of refreshments, food, gifts or novelties. The category does not include an
17 arcade or small game room, or an interactive entertainment center as described in LVMC [6.04.160.]

18 6.04.020. Any other type of business to be conducted on the premises, including any separate-leased area of
19 the premises must be separately licensed and is subject to any background investigation applicable thereto.

20 "Arcade" means any separate room or enclosed area used for the primary purpose of providing access to a
21 minimum of twenty-five coin-operated amusement machine devices not intended or played for gambling
22 purposes.

23 ["Department" means the Department of Finance and Business Services.]

24 "Small game room" means any separate room or enclosed area used for the primary purpose of providing
25 access to less than twenty-five coin-operated amusement machines or devices not intended or played for
26 gambling purposes.

1 SECTION 8: Title 6, Chapter 52, Section 50, of the Municipal Code of the City of Las
2 Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

3 **6.52.050:** (A) Each massage establishment must pay in advance an annual license fee of four
4 hundred dollars, together with the additional license fees for professional employees described in LVMC
5 [6.04.065.] 6.04.060. A massage establishment with separate facilities for men and women shall be
6 considered a single massage establishment and shall be charged a single license fee every year.

7 (B) Each independent massage therapist and massage establishment licensee
8 practitioner must pay in advance an annual license fee of two hundred dollars.

9 SECTION 9: Title 11, Chapter 68, Section 110, of the Municipal Code of the City of
10 Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

11 **11.68.110:** Notwithstanding the requirements set forth in other provisions of the Las Vegas Municipal
12 Code, The Fremont Street Experience Limited Liability Company shall be licensed with a miscellaneous
13 service license and pay a license fee according to its gross sales as provided in Section [6.04.050] 6.04.005
14 of the Las Vegas Municipal Code. So long as such fee is paid, The Fremont Street Experience Limited
15 Liability Company is exempt from the following provisions:

16 (A) The permit fees, licensing requirements and prohibitions contained in Chapters
17 6.19, 6.26, 6.30, 6.32, 6.42, 6.54, 6.62, 6.73, 6.76, 6.78, 6.81, 6.84;

18 (B) LVMC 6.50.190 and 6.50.200, with respect to events to which those sections
19 pertain;

20 (C) The special use permit and site plan development review requirements of Title 19
21 that would otherwise apply;

22 (D) The special sign standards set forth in LVMC 19.10.100(C); and

23 (E) The on-site parking and loading requirements of Title 19 that would otherwise
24 apply.

25 →The exemptions granted in this section apply to The Fremont Street Experience Limited Liability
26 Company and its employees in connection with the acquisition construction, improvement, operation,


1 management and maintenance of the Pedestrian Mall.

2 SECTION 10: If any section, subsection, subdivision, paragraph, sentence, clause or
3 phrase in this ordinance or any part thereof is for any reason held to be unconstitutional or invalid or
4 ineffective by any court of competent jurisdiction, such decision shall not affect the validity or
5 effectiveness of the remaining portions of this ordinance or any part thereof. The City Council of the City
6 of Las Vegas hereby declares that it would have passed each section, subsection, subdivision, paragraph,
7 sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections,
8 subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional, invalid or ineffective.

9 SECTION 11: All ordinances or parts of ordinances or sections, subsections, phrases,
10 sentences, clauses or paragraphs contained in the Municipal Code of the City of Las Vegas, Nevada, 1983
11 Edition, in conflict herewith are hereby repealed.

12 PASSED, ADOPTED and APPROVED this 18th day of June, 2014.

13 APPROVED:

14 By 
15 CAROLYN G. GOODMAN, Mayor

16 ATTEST:

17 
18 BEVERLY K. BRIDGES, MMC
City Clerk

19 APPROVED AS TO FORM:

20 Val Steed 6-17-14
21 Val Steed, Date
Deputy City Attorney

1 The above and foregoing ordinance was first proposed and read by title to the City Council
2 on the 21st day of May, 2014, and referred to a committee for recommendation; thereafter
3 the said committee reported favorably on said ordinance on the 18th day of June, 2014,
4 which was a regular meeting of said Council; that at said regular meeting, the proposed
5 ordinance was read by title to the City Council as amended and adopted by the following
6 vote:

7 VOTING "AYE": Mayor Goodman and Councilmembers Anthony, Tarkanian, Ross,
Barlow, Coffin and Beers

8 VOTING "NAY": None


9 EXCUSED: None

10 ABSTAINED: None

11
12 APPROVED:

13 
14 _____
CAROLYN G. GOODMAN, Mayor

15 ATTEST:

16 
17 _____
BEVERLY K. BRIDGES, MMC City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

**LV CITY CLERK
495 S MAIN ST
LAS VEGAS NV 89101**

**Account # 22515
Ad Number 0000212614**

Stacey M. Lewis, being 1st duly sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal and the Las Vegas Sun, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy attached for, was continuously published in said Las Vegas Review-Journal and / or Las Vegas Sun in 1 edition(s) of said newspaper issued from 06/06/2014 to 06/06/2014, on the following days:

06 / 06 / 14

BILL NO. 2014-40.

AN ORDINANCE TO REPEAL AND REPLACE LVMC CHAPTER 6.04 RELATING TO BUSINESS LICENSE FEES; PROVIDING FOR VARIOUS FEE INCREASES AND DECREASES; CONSOLIDATING OR ELIMINATING A NUMBER OF FEE CATEGORIES; CLARIFYING THE DEFINITION OF "GROSS SALES/GROSS REVENUE" FOR FEE PURPOSES; MAKING CONFORMING CHANGES TO LVMC CHAPTER 6.02 AND OTHER CODE PROVISIONS; AND PROVIDING FOR OTHER RELATED MATTERS.

Sponsored/Proposed by:
Undetermined

Summary: Repeals and replaces LVMC Chapter 6.04 relating to business license fees, including provisions for various fee increases and decreases, and provisions consolidating or eliminating a number of fee categories; and amends other LVMC Title 6 provisions to clarify the definition of "gross sales/gross revenue" for fee purposes and make other conforming amendments.

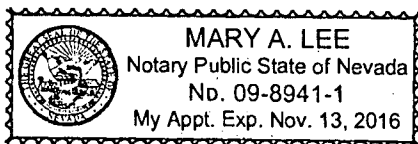
At the City Council meeting of June 4, 2014
BILL NO. 2014-40 WAS READ BY TITLE AND REFERRED TO A RECOMMENDING COMMITTEE

COPIES OF THE COMPLETE ORDINANCE ARE AVAILABLE FOR PUBLIC INFORMATION IN THE OFFICE OF THE CITY CLERK, 2ND FLOOR, 495 SOUTH MAIN STREET, LAS VEGAS, NEVADA
PUB: June 6, 2014
LV Review-Journal

IS/ Stacey M. Lewis
LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this 6th day of June, 2014

Notary Mary Lee



AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

LV CITY CLERK
495 S MAIN ST
LAS VEGAS NV 89101

Account # 22515
Ad Number 0000226655

Stacey M. Lewis, being 1st duly sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal and the Las Vegas Sun, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy attached for, was continuously published in said Las Vegas Review-Journal and / or Las Vegas Sun in 1 edition(s) of said newspaper issued from 06/21/2014 to 06/21/2014, on the following days:

06 / 21 / 14

FIRST AMENDMENT
BILL NO. 2014-40
ORDINANCE NO. 6327

AN ORDINANCE TO REPEAL AND REPLACE LVMC CHAPTER 6.04 RELATING TO BUSINESS LICENSE FEES; PROVIDING FOR VARIOUS FEE INCREASES AND DECREASES; CONSOLIDATING OR ELIMINATING A NUMBER OF FEE CATEGORIES; CLARIFYING THE DEFINITION OF "GROSS SALES/GROSS REVENUE" FOR FEE PURPOSES; MAKING CONFORMING CHANGES TO LVMC CHAPTER 6.02 AND OTHER CODE PROVISIONS; AND PROVIDING FOR OTHER RELATED MATTERS

Sponsored by: Flinn Fagg, Director of Planning

Summary: Repeals and replaces LVMC Chapter 6.04 relating to business license fees, including provisions for various fee increases and decreases, and provisions consolidating or eliminating a number of fee categories; and amends other LVMC Title 6 provisions to clarify the definition of "gross sales/gross revenue" for fee purposes and make other conforming amendments.

The above and foregoing ordinance was first proposed and read by title to the City Council on the 4th day of June 2014, and referred to a committee for recommendation; thereafter the committee reported favorably on said ordinance on the 18th day of June 2014, which was a regular meeting of said City Council; and that at said regular meeting the proposed ordinance was read by title to the City Council as a First Amendment and was adopted by the following vote:

VOTING "AYE": Mayor Goodman and Councilmembers Anthony, Tarkanian, Ross, Barlow, Coffin and Beers
VOTING "NAY": NONE
EXCUSED: NONE

COPIES OF THE COMPLETE ORDINANCE ARE AVAILABLE FOR PUBLIC INFORMATION IN THE OFFICE OF THE CITY CLERK, 2ND FLOOR, 495 SOUTH MAIN STREET, LAS VEGAS, NEVADA
PUB: June 21, 2014
LV Review-Journal

IS/ *Stacey M. Lewis*
LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this 23rd day of June, 2014

Notary *Mary Lee*

