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STATE OF NEVADA
COUNTY OF WASHOE

ss: Julia Ketcham

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the dates: **06/27/03 - 07/04/03**, for exact publication dates please see last line of Proof of Publication below.

PLEASE STAMP & SIGN FOR PAYMENT

Subscribed and sworn to before me

Signed: *Julia Ketcham*

	TANA CICCOTTI Notary Public - State of Nevada Appointment Recorded in Washoe County No: 02-71253-2 - Expires May 16, 2006
<i>Tana Ciccotti</i>	

JUL 7 2003

Proof of Publication

NOTICE OF ADOPTION WASHOE COUNTY ORDINANCES NOTICE IS HEREBY GIVEN THAT the following Ordinances, listed below by title and containing the vote of the Commission members, were adopted by the Washoe County Board of Commissioners on June 24, 2003. These Ordinances shall be in full force and effect from and after July 4, 2003. Bill No. 1386, **Ordinance No. 1208** An Ordinance amending the Washoe County Code to remove business license fees from the Washoe County Code; to enable the Board of County Commissioners to adopt business license fees by resolution; to adopt business license fees by resolution; to provide for the processing of motion picture film permits and the waiver of fees therefore; and providing other matters relating thereto. AYES: Humke, Shaw, Galloway, and Weber ABSENT: Sferrazza Bill No. 1389, **Ordinance No. 1209** An Ordinance amending the Washoe County Code to eliminate the two-term limit on appointment of members to Citizens Advisory Boards; and other matters relating thereto. AYES: Humke, Shaw, Galloway, and Weber ABSENT: Sferrazza Typewritten copies of the ordinances are available for inspection by all interested persons at the office of the County Clerk, 75 Court Street, Reno, Nevada. AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners No.789067 6/27; 7/4, 2003

SUMMARY: An ordinance amending the Washoe County Code to remove business license fees from the Washoe County Code, to enable the Board of County Commissioners to adopt business license fees by resolution, to adopt business license fees by resolution, and to provide for the processing of motion picture film permits and the waiver of fees therefor.

BILL NO. 1386

ORDINANCE NO. 1208

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE TO REMOVE BUSINESS LICENSE FEES FROM THE WASHOE COUNTY CODE; TO ENABLE THE BOARD OF COUNTY COMMISSIONERS TO ADOPT BUSINESS LICENSE FEES BY RESOLUTION; TO ADOPT BUSINESS LICENSE FEES BY RESOLUTION; TO PROVIDE FOR THE PROCESSING OF MOTION PICTURE FILM PERMITS AND THE WAIVER OF FEES THEREFOR; AND PROVIDING OTHER MATTERS RELATING THERETO.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Section 25.025 of the Washoe County Code is hereby amended to read as follows:

25.025 General business license penalties; terms; fees; renewal; financial data .

1. Upon receiving an application for a business license, unless in the judgment of the license division the failure to pay was beyond the applicant's control, the license division shall add to the fees due under this chapter a penalty equal to 100 percent of the license fee due if:

(a) The applicant has commenced business prior to being issued a license; or

(b) Within the year prior to making the application, the applicant possessed a business license for the business which is the subject of the application and the applicant continued to conduct that business without timely renewing the former license within the maximum time limits set forth in section 25.0265.

2. Any license which is subject to the penalty provided in subsection 1 shall be effective on the date the applicant commenced business (if the penalty was imposed under subsection 1(a)) or on the date the previous business license expired (if the penalty was imposed under subsection 1(b)), and shall have a term of 1 year after that effective date.

03-134

3. All licenses shall have a term that expires on the anniversary date established in section 25.029 or on a specific date established in the license itself.

4. Except as provided in section 25.0255 for temporary businesses and as provided in sections 25.500 to 25.505, inclusive, all fees and charges for licenses shall be paid in advance in lawful money of the United States of America at the time application therefor is made to the license division.

5. Except as provided in sections 25.0255, 25.500 to 25.505, inclusive, and 25.026, every person who engages in, conducts or maintains any business, trade, calling, industry, occupation or profession in the county, outside of the limits of incorporated cities and towns in the county, shall pay for and obtain a license to carry on such business according to the master business license fee schedule adopted by resolution by the Board.

6. A new business subject to the fees set forth in subsection 5 which has not completed its first fiscal year shall pay a fixed annual license fee of \$75. After the business has completed its first fiscal year, the business shall pay the fees set forth in subsection 5.

7. An applicant for renewal of a business license which is subject to a fee based on annual gross receipts must submit to the license division financial data indicating the annual gross receipts of the business in a form and manner and at a date acceptable to the license division. All financial data so submitted is hereby declared to be confidential and not a public record. This subsection does not restrict the license division, the sheriff or the county from using or disseminating such financial data in any criminal investigation or judicial or administrative proceeding.

8. As used in this section:

(a) "Annual gross receipts" means the sum of the gross receipts for the applicant's most recent fiscal year prior to the quarter for which the application is made.

(b) "Gross receipts" means the total sum of receipts for all business conducted in the unincorporated area of Washoe County, without any deduction therefrom on account of the cost of the property sold, the cost of the materials used, labor or service costs, place of delivery of the property sold, interest paid or payable, losses or other expenses whatsoever. "Gross receipts" does not include:

- (1) Receipts from the sale of intoxicating liquor or receipts from the operation of a gambling game or device;
- (2) Receipts from the sale of motor vehicle fuel;
- (3) Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;

(4) Cash discounts allowed on sales; or

(5) The part of the sales price of any property previously sold and returned by the purchaser to the seller, which part is refunded by the seller by way of cash or credit allowances. The amounts set forth in subsections 8(b)(1) to 8(b)(5), inclusive, may be deducted from the business's gross receipts in determining the gross receipts for purposes of this section.

9. In the case of a contractor or other person providing services, or a combination of goods and service, "gross receipts" includes all receipts for goods and services sold or provided within the unincorporated area of Washoe County, but does not include the gross receipts of a subcontractor who is licensed under this chapter to do business in the unincorporated area of Washoe County. The amount of receipts of such a subcontractor may be subtracted from the contractor's gross receipts for purposes of this section if the contractor furnishes to the license division the name and address of each subcontractor and the amounts paid each subcontractor.

10. It is unlawful for any person to knowingly submit false financial data to the license division for purposes of obtaining a reduction of a business license fee.

[§7, Ord. No. 306; A Ord. Nos. 419, 522, 566, 575, 607, 629, 789, 817, 827, 1125, 1138]

SECTION 2. Section 25.2627 of the Washoe County Code is hereby amended to read as follows:

25.2627 Film permit required. The outdoor filming or production, for gain, of motion pictures for commercial distribution constitutes a business, trade, calling, industry, occupation, or profession, and a film permit is required.

1. Application for a film permit shall be made to the license division using the film permit application form provided by the Nevada Film Office. There shall be no fee charged for the administrative processing of the film permit application.

2. After the film permit application is deemed complete by the license division, the license division must promptly give notice of the application to the sheriff, the fire agency(s) with jurisdiction for the area(s) of the filming, the risk management officer, the traffic engineer with the public works department, and other local officers as appropriate, with a request for written recommendations related to their official functions as to the granting of a permit and any conditions thereof. The license division may establish a deadline by which recommendations must be received.

3. The license division may issue the film permit with the recommendations and conditions provided by the reviewing

agencies. A film permit is valid only for the event authorized and not for any other event.

[§159, Ord. No. 1138]

[Business Impact Note: The Board of County Commissioners hereby finds that this ordinance does not impose a direct and significant economic burden upon a business, nor does it directly restrict the formation, operation or expansion of a business.]

Proposed on the 20th day of MAY, 2003.
Proposed by Commissioner SERRAZZA.
Passed on the 24th day of JUNE, 2003.

Vote:

Ayes: HUMKE, SHAW, GALLOWAY & WEBER

Nays: NONE

Absent: SERRAZZA

David E. Baker
Chairman
Washoe County Commission

ATTEST:
Amy Harvey
County Clerk

This ordinance shall be in force and effect from and after the 4th day of JULY, 2003.



May 7, 2003

Washoe County
Department of
Community
Development

1001 E. Ninth St., Bldg. A
Post Office Box 11130
Reno, NV 89520-0027
Tel: 775-328-3600
Fax: 775-328-3648

BUSINESS IMPACT STATEMENT

The following business impact statement was prepared pursuant to NRS §237.090 to address the proposed impact of changes to the Washoe County Business License Ordinance (WCC Chapter 25). The proposed changes include amendments to remove business license fees from the Washoe County Code; to enable the Department of Community Development to adopt business license fees by resolution; to adopt business license fees by resolution; to provide for the processing of motion picture film permits and the waiver of fees therefor; and, other matters relating thereto.

1. The following constitutes a description of the manner in which comment was solicited from affected businesses, a summary of their response, and an explanation of the manner in which other interested persons may obtain a copy of the summary:

Business owners who possessed a Washoe County business license subject to business license fees pursuant to Washoe County Code §25.025 were notified of the first reading (May 20, 2003) and the second reading (June 10, 2003) of the proposed amendments. The notice included a draft master business license fee schedule to illustrate proposed changes to business license fees. Business owners were encouraged to comment to the Washoe County Commission, either in writing or in person, before or during the first and/or second readings. Comments received were provided to the County Commissioners and made part of the public record.

There have been no applications to Washoe County Business License for a motion picture license since October of 2000. Therefore, there was no specific notification of businesses for the motion picture portion of the proposed amendments.

The Washoe County Board of Commissioners adopted this Business Impact Statement during their regular meeting on Tuesday, May 20, 2003. Persons interested in commenting on the Business Impact Statement are asked to provide their comments either in person or writing to the County Commission during the public hearing for second reading/adoption of the amendments to Chapter 25 on June 10, 2003.

Interested persons may obtain a copy of the Business Impact Statement at the Office of the Washoe County Clerk, 75 Court Street, Room 131, Reno, Nevada (775-328-3260) or at the Washoe County Department of Community Development, Business License, 1001 E. Ninth Street, Bldg. A, Reno, Nevada (775-328-3733). A copy of the Business Impact Statement was also posted on the Washoe County internet site at www.co.washoe.nv.us/comdev/business_license/wc_buslic/3_business_license/key.htm on the link noting *Business License Fees and Motion Picture Licenses/Permits, Business Impact Statement*.

2. The estimated economic effect of the proposed rule on the businesses which it is to regulate, including, without limitation, both adverse and beneficial effects, and both direct and indirect effects:

Adverse effects: The proposed amendments raise the annual business license fees for approximately 47% of the licensed businesses in

Adrian P. Freund
AICP, Director



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"Dedicated to Excellence in Public Service"

unincorporated Washoe County. Of these license fees that are increased, the majority (85%) will have the annual fee increased by \$75 or less. Of the remaining license fee increases, the largest annual increase is \$225. Since annual business license fees are based on reported annual gross receipts, the businesses that earn the largest gross revenue will pay the increased business license fees.

Beneficial effects: The proposed amendments lower the annual business license fees by \$10 to \$25 for approximately 53% of the licensed businesses in unincorporated Washoe County. Annual business license fees are based on reported annual gross receipts; therefore, the businesses that earn the least amount of these reported annual gross receipts will pay less for their annual business license fee.

Direct effects: Annual business license fees will be reduced by \$10 to \$25 for 53% of the licensed businesses in unincorporated Washoe County. Annual business license fees will be increased by \$75 or less for 40% of the licensed businesses in unincorporated Washoe County. The remaining 7% of the licensed businesses will have annual business license fees increased by no more than \$225.

Indirect effects: None.

3. The following constitutes a description of the methods that Washoe County considered to reduce the impact of the proposed rule on businesses and a statement regarding whether any, and if so which, of these methods were used:

Annual business license fees for businesses within unincorporated Washoe County were last raised in two separate ordinances adopted on February 13, 1990 and January 22, 1991. Washoe County's annual business license fees have not increased to reflect the effects of inflation over the past twelve years, nor have they been modified as a result of the increasing consumer price index. The recommended FY 2003-2004 budget presented to the Washoe County Commission during budget meetings and hearings in March and April 2003 included adjustments for annual business license fees. During a public meeting on April 7, 2003, the County Commission agreed with the concept of such adjustments and directed the Washoe County Department of Community Development to return with proposed amendments to reflect increases in certain categories of annual business license fees. The County Commission further agreed that such fee increases be enabled by resolution, rather than by incorporation within County Code as is the current practice.

During preparation of the proposed annual business license fees, staff considered current business license fees for the City of Reno and the City of Sparks. Any proposed license fee increases were structured to be less than the equivalent "base" license fee for either City. Staff also examined the total number of currently licensed businesses within each category and noted that the majority (57%) is within the category of reported annual gross receipts with the smallest annual business license fee. Many of these businesses (37% of the total businesses) reported less than \$25,000 in annual gross receipts; therefore, it was decided to decrease the annual license fees by \$10 for this category of fees.

Based on a request from the Nevada Film Office, the Washoe County Commission discussed whether license fees for motion picture business licenses should be waived

May 7, 2003

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during a public meeting held on April 15, 2003. At the conclusion of the discussion, the County Commission directed the Washoe County Department of Community Development to return with proposed amendments to waive license fees for motion picture production in unincorporated Washoe County, but to retain an administrative permit process without fees.

The proposed master business license fee schedule was contained in a staff report dated May 7, 2003; a copy of this staff report is available from the Washoe County Department of Community Development (attn: Bob Webb, Planning Manager). The County Commission accepted all staff recommendations for fee schedules contained in the staff report.

4. Washoe County estimates that the cost to the County for enforcement of the proposed amendments is minimal.
5. The proposed changes to the annual business license fees contained in the Washoe County Business License Ordinance (WCC Chapter 25), Section 25.025, adds four license fee categories to the existing five annual business license fee categories. Of the nine categories, fees were increased in seven of the categories. The total annual amount of revenue generated by the fee increases is estimated to be \$136,690. The money generated by the fee increases will be placed in the Washoe County general fund.

For more information concerning this Business Impact Statement, contact Bob Webb, Planning Manager with the Washoe County Department of Community Development at 775-328-3623; through e-mail at bwebb@mail.co.washoe.nv.us; or, by postal mail at 1001 E. Ninth Street, Bldg. A, Post Office Box 11130, Reno, NV 89520-0027.



RESOLUTION

RESOLUTION – Adopting a Master Fee Schedule for business license fees under Chapter 25 (Business License Ordinance) of the Washoe County Code.

WHEREAS, Section 25.025 of the Washoe County Code has been amended to establish fees for operating a business in the unincorporated portions of Washoe County by the adoption of a resolution by the Washoe County Commission;

WHEREAS, the last amendments to business license fees for general businesses as established in Section 25.025 of the Washoe County Code was Ordinance Number 789 adopted on February 13, 1990 and Ordinance Number 817 adopted on January 22, 1991;

WHEREAS, the Consumer Price Index has increased over 36% since 1990 and the Cities of Reno and Sparks business license fees have been adjusted to far exceed the business license fees imposed by Washoe County;

WHEREAS, the recommended budget for FY 03-04 presented during budget meetings and hearings in March and April of 2003 included adjustments in fees for business licenses as established in Section 25.025 of the Washoe County Code;

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY does hereby adopt the Master Business License Fee Schedule for business license fees as established in Section 25.025 of the Washoe County Code, which is attached hereto as Exhibit "A" [Fee Schedule is on file with the County Clerk]; and,

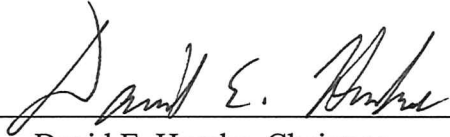
BE IT FURTHER RESOLVED that the Master Business License Fee Schedule, for business license fees established in Section 25.025 of the Washoe County Code, shall be effective on July 4, 2003; and,

BE IT FURTHER RESOLVED that the Master Business License Fee Schedule shall be adjusted over a five year period to bring business license fees into parity with the Cities of Reno and Sparks, after determination by the Nevada Tax Commission pursuant to NRS 354.5989 that such business license fee increases will be allowed, and any such adjustments shall be returned to the Washoe County Commission for further consideration and adoption; and,


BE IT FURTHER RESOLVED that the Master Business License Fee Schedule shall be reviewed annually from the date of adoption of this Resolution to determine if increases in the amount of business license fee revenues allowed pursuant to NRS 354.5989, as calculated by the Comptroller's Office and reported to the Budget Division, warrant amending the business license fee schedule and any such amendments shall be returned to the Washoe County Commission for further consideration and adoption.

Adopted this 24th day of June, 2003.

Board of Commissioners
Washoe County, Nevada

By 
David E. Humke, Chairman

Attest:


Amy Harvey, County Clerk



Washoe County
Department of
Community
Development

1001 E. Ninth St, Bldg A
Post Office Box 11130
Reno, NV 89520-0027
Tel: 775-328-3600
Fax: 775-328-3648

Business License
775-328-3733

Washoe County Business License MASTER BUSINESS LICENSE FEE SCHEDULE

Washoe County Business License Ordinance
Section 25.025

Effective July 4, 2003

Annual Gross Receipts ¹	Business License Fee
\$ 25,000 or less	\$ 50.00
\$ 25,001 to \$ 50,000	\$ 60.00
\$ 50,001 to \$ 100,000	\$ 105.00
\$ 100,001 to \$ 300,000	\$ 130.00
\$ 300,001 to \$ 500,000	\$ 215.00
\$ 500,001 to \$ 1,000,000	\$ 315.00
\$ 1,000,001 to \$ 2,500,000	\$ 550.00
\$ 2,500,001 to \$ 5,000,000	\$ 575.00
\$ 5,000,001 or more	\$ 600.00

Note: Resolution amending business license fees adopted by the Washoe County Commission on June 24, 2003.

Adrian P. Freund,
AICP, Director



¹ "Annual Gross Receipts" is defined in Washoe County Code §25.025(8).

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WASHOE COUNTY COMMISSION

1001 E. 9th Street
 P.O. Box 11130
 Reno, Nevada 89520
 Phone (775) 328-2005
 Fax (775) 328-2037

June 24, 2003

Nevada Tax Commission
 Charles Chinnock, Executive Director
 1550 East College Parkway, Suite 115
 Carson City, NV 89706

Subject: Request from Washoe County to Increase Business License Fees Revenue

Dear Mr. Chinnock:

Pursuant to NRS 354.5989(4), this letter is Washoe County's application to the Nevada Tax Commission to increase the County's business license fees revenue beyond the amount allowable by State Law (NRS 354.5989). I request you schedule this application for the next available agenda for the Nevada Tax Commission. The Department of Community Development will represent Washoe County on this matter before the Nevada Tax Commission. Notice of the meeting should be mailed to Washoe County Department of Community Development, Attn: Bob Webb, P.O. Box 11130, Reno, NV 89520-0027. Mr. Webb's phone number is (775) 328-3623.

On June 24, 2003, the Washoe County Commission raised business license fees for the first time since 1991. While researching background information for the fee increase, County staff was made aware of the provisions of NRS 354.5989 which sets limits on the amount of revenue the County may collect on business license fees for the upcoming (FY 03-04) fiscal year. Washoe County had intended to raise business license fees to collect projected FY 03-04 revenue of \$712,850. The amount of revenue represents a 23% increase from FY02-03 business license fee revenues, compared to a 29.9% unincorporated County population increase from 1991 to 2002 and a 30.6% increase in the Consumer Price Index from 1991 to 2002. However, based upon estimated FY 02-03 business license revenues of \$576,160 (with a 1.8% 2001-2001 population increase and a 2.4% December 2001 to December 2002 Consumer Price Index), Washoe County's maximum allowable FY 03-04 business license fee revenue is \$600,607.62.

The master business license fee schedule adopted by the Washoe County Commission on June 24, 2003 was structured to match the maximum NRS allowable FY 03-04 revenues. Washoe County requests that the County be granted permission to increase the maximum allowable FY 03-04 business license fee revenue to \$712,850 to reflect no business license fee increases for the past 12 years and to move our business license fee schedule closer to those of the Cities of Reno and Sparks. The following table outlines the fee schedule adopted on June 24, 2003 and the proposed business license fee schedule. Based on FY02-03 business license counts within

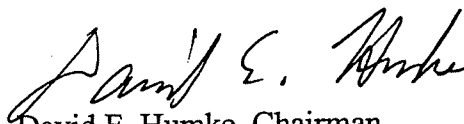
each annual gross receipts fee category, the proposed business license fee schedule would raise \$712,850 in FY 03-04 business license fee revenues. This would represent an increase of \$136,690 from estimated FY02-30 business license fee revenues.

Annual Gross Receipts	Business license fees (adopted June 24, 2003)	Proposed Business License fees
\$25,000 or less	\$50.00	\$50.00
\$25,001 to \$50,000	\$60.00	\$75.00
\$50,001 to \$100,000	\$105.00	\$125.00
\$100,001 to \$300,000	\$130.00	\$175.00
\$300,001 to \$500,000	\$215.00	\$250.00
\$500,001 to \$1,000,000	\$315.00	\$375.00
\$1,000,001 to \$2,500,000	\$550.00	\$625.00
\$2,500,001 to \$5,000,000	\$575.00	\$700.00
\$5,000,001 or more	\$600.00	\$775.00

NRS 354.5989(4) stipulates that the Nevada Tax Commission may grant an application to increase revenues "only if it finds that the rate of a business license of the local government is substantially below that of other local governments in the state". Washoe County staff contacted the majority of County and City governments in the State to determine the business license renewal fees and fee schedules used by each government. The enclosed table compares Washoe County's current and proposed fee schedule with other local governments. Since many of the fee schedules do not match Washoe County's fee categories, Washoe County staff computed the appropriate other local government fee to match our fee categories as closely as possible.

Thank you in advance for your consideration of this application. Please contact Mr. Webb for any additional information you require from Washoe County for the Nevada Tax Commission's consideration of this application.

Sincerely,



David E. Humke, Chairman
 Washoe County Commission

Enclosure

cc: Washoe County Commission
 Katy Singlaub, County Manager
 Adrian P. Freund, AICP, Director, Community Development
 Bob Webb, Planning Manager, Community Development

Table Comparing Washoe County Business License Fees with other Nevada Jurisdictions

The following table compares Washoe County's current and proposed fee schedule with other local governments. Since many of the fee schedules do not match Washoe County's fee categories, the table reflects other local government fee(s) matched to Washoe County fee categories as closely as possible.

Fee category (annual gross revenues)	Current Washoe County fee schedule	Proposed Washoe County fee schedule	Clark County ¹	City of Reno	City of Sparks	City of Elko	City of Henderson ⁵	City of Las Vegas ⁶	City of North Las Vegas ⁷	City of Winnemucca
\$25,000 or less	\$50	\$50	\$50-\$84	\$60-\$130	\$80-\$95	\$28.75	\$50-\$84	\$50-\$84	\$50-\$84	none - \$75
\$25,001 to \$50,000	\$60	\$75	\$84-\$132	\$130-\$130	\$95-\$120	\$46	\$84-132	\$84-132	\$84-\$132	\$75
\$50,001 to \$100,000	\$105	\$125	\$132-\$156	\$130-\$130	\$120-\$170	\$57.50	\$132-156	\$132-156	\$132-\$156	\$75-\$120
\$100,001 to \$300,000	\$130	\$175	\$156-\$334	\$130-\$300	\$170-\$370	\$86.25-\$172.50	\$156-\$334	\$156-\$334	\$156-\$334	\$120-\$195
\$300,001 to \$500,000	\$215	\$250	\$334-\$540	\$300-\$470	\$370-\$570	\$201.25-\$258.75	\$334-\$540	\$334-\$540	\$334-\$540	\$195-\$242.50
\$500,001 to \$1,000,000	\$315	\$375	\$540-1,080	\$470-\$895	\$570-\$1,070	\$258.75-\$316.25	\$540-\$1,080	\$540-\$1,080	\$540-1,080	\$242.50-\$342.50
\$1,000,001 to \$2,500,000	\$550	\$625	\$1,080-\$2,777.50	\$895-\$2,170	\$1,070-\$2,570	\$316.25-\$431.25	\$1,080-\$2,800	\$1,080-\$2,800	\$1,080-\$2,777.50	\$342.50-\$582.50
\$2,500,001 to \$5,000,000	\$575	\$700	\$2,777.50-\$5,555	\$2,170-\$4,295	\$2,570-\$5,070	\$431.25-\$546.25	\$2,800-\$5,600	\$2,800-\$5,600	\$2,777.50-\$5,555	\$582.50-\$982.50
\$5,000,001 or more	\$600	\$775	\$5,555 + note 1	\$4,295 ²	\$5,070 ³	\$546.25 + note 4	\$5,600 + note 5	\$5,600 + note 6	\$5,555 + note 7	\$982.50 + note 8

Notes: 1. Clark County fees are collected semi-annually; these figures represent total annual collections. The County collects .0005555 of reported gross revenues semi-annually for revenues above \$1,200,001. 2. City of Reno fee is calculated as \$4,295 plus \$.65 for each \$1,000 above \$5,000,000. 3. City of Sparks fee is calculated as \$80 plus \$1.00 for each \$1,000 above \$10,000. 4. The City of Elko collects \$258.75 plus \$5.75 for each full \$50,000 over \$500,000. 5. The City of Henderson fees are collected semi-annually; these figures represent total annual collections. The City collects .00056 of reported gross revenues semi-annually for revenues above \$1,200,001. 6. The City of Las Vegas fees are collected semi-annually; these figures represent total annual collections. The City collects .00056 of reported gross revenues semi-annually for revenues above \$1,200,001. 7. The City of North Las Vegas fees are collected semi-annually; these figures represent total annual collections. The City collects .0005555 of reported gross revenues semi-annually for revenues above \$1,200,001. 8. The City of Winnemucca collects \$342.50 plus \$.16 for each additional \$1,000, or fraction thereof, above \$1,000,000.

Table Containing Information from other Nevada Jurisdiction's Business License Fees

Fee category (annual gross revenues)	Humboldt County	"Flat" fee	"Flat" fee (continued)	Fee calculated on other than gross revenues	No business license required	Unable to obtain fee information	Awaiting fee information
\$25,000 or less	\$25	City of Caliente	Pershing County	Carson City	Elko County	Nye County	City of Ely
\$25,001 to \$50,000	\$50-\$100	(\$40-\$200 annually)	(\$30 annually)	(flat fee, square footage, number of employees)	Lincoln County		Lander County
\$50,001 to \$100,000	\$100	Churchill County	White Pine County	Lyon County			
\$100,001 to \$300,000	\$100-\$150	(\$100 annually)	(Fictitious name-\$20/5 yrs)	(number of employees)			
\$300,001 to \$500,000	\$150-\$250	Douglas County		Mineral County			
\$500,001 to \$1,000,000	\$250	(Fictitious name-\$20/5 yrs)		(number of employees)			
\$1,000,001 to \$2,500,000	\$250	Esmeralda County		Storey County			
\$2,500,001 to \$5,000,000	\$250	(\$15/quarter)		(flat fee, square footage, number of employees)			
\$5,000,001 or more	\$250						

1208