



Department of Business License

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INFORMATION RE: DEPARTMENT OF BUSINESS LICENSE PROPOSED ORDINANCE

The Department of Business License is presently considering amendments to Chapter 6.04 and Chapter 6.08 of the Clark County Code. **The following pages contain the text of the proposed ordinance.**

Clark County Code Chapters 6.04 and 6.08, which provide the foundational framework for all business licensing activities in Clark County, have not been comprehensively amended since their original adoption in 1961. The attached proposed ordinance is the result of the Department's effort to modernize and augment these critical Chapters. We believe the proposed ordinance will provide an improved organizational format and greater overall readability of the code, enhanced licensing and compliance guidance, and clarification and codification of longstanding Clark County business licensing administrative practices. The proposed ordinance to amend Chapters 6.04 and 6.08 includes all of the following:

1. New Chapter 6.05 – Appeals and Hearings – to replace use of appeal provisions in Chapter 8.08 for licenses other than those issued under the provisions of Title 8.
2. New Chapter 6.06 – Application and Compliance Requirements (resulting from move of existing code provisions from Chapter 6.08).
3. New Chapter 6.09 – License, Fee, and Tax Compliance (resulting from the move and modification of existing code provisions from Chapter 6.08).
4. Repeal of Chapter 7.24 (similar provisions to now be included in Chapter 6.04)
5. Repeal of Chapter 7.26 and Chapter 7.28 (chapters not used or no longer needed by the Department).
6. The only fee increase in this proposal is an increase in the application and reinstatement fees (both changing from \$45 to \$100). These fees have not been increased in over a decade.

We invite you to participate in this code revision process by reviewing the attached draft ordinance and providing the Department with your feedback and comments. **Comments and/or questions should be emailed to Terri Stevenson at PublicCommentCCBL@co.clark.nv.us. All comments received within the next 90 days will be considered by the Department.** At the conclusion of this public input period, we will prepare a revised draft of this proposed amendment for formal introduction before the Board of County Commissioners. An additional 30-day period for public comments will be available once the proposed amendment is formally introduced.

Our office will conduct one or more community meetings to discuss this proposed ordinance amendment and take additional public comments. If you would be interested in attending such a meeting, please send an email to the contact person and email address above, indicating your interest. You will be notified in the event such a meeting is scheduled. **If you have any additional questions or require further assistance, please contact Terri Stevenson at (702) 249-3461.**

Material being deleted is [~~bracketed and struck out~~];
Material being added is underscored.

BILL NO. _____

SUMMARY – An ordinance to amend two core provisions of the Clark County business license code, contained in Title 6, Chapter 6.04 and Chapter 6.08, to update, enhance, and reorganize the material, by amending existing provisions and adding new provisions to better ensure the effective and efficient administration of, and compliance with, business licensing regulations in Clark County; to reorganize existing guidance and provide new hearing guidance through adoption of three new chapters in Title 6: Chapter 6.05, Chapter 6.06, and Chapter 6.09; and to repeal three chapters in Title 7: Chapter 7.24, Chapter 7.26, and Chapter 7.28; and to provide for other matters properly relating thereto.

ORDINANCE

NO. _____

(of Clark County, Nevada)

AN ORDINANCE TO AMEND THE GENERAL PROVISIONS FOR BUSINESS LICENSING IN UNINCORPORATED CLARK COUNTY CONTAINED IN TITLE 6, CHAPTER 6.04, INCLUDING THE ADDITION OF PROVISIONS FOR CERTIFICATES OF FICTITIOUS FIRM NAME TO REPLACE PROVISIONS IN TITLE 7, CHAPTER 7.24, WHICH IS TO BE REPEALED; TO AMEND REQUIREMENTS FOR NEW APPLICATION UPON CHANGE OF OWNERSHIP; TO PROVIDE GUIDANCE RELATED TO TEMPORARY LICENSES AND TO PROVIDE FOR EMERGENCY TEMPORARY SUSPENSIONS; AND TO UPDATE, ENHANCE, AND REORGANIZE REMAINING GUIDANCE PROVIDED IN TITLE 6, CHAPTER 6.04; TO AMEND LICENSING PROVISIONS IN TITLE 6, CHAPTER 6.08, BY DELETING PROVISIONS THAT WILL BE MOVED TO NEW CHAPTERS 6.06 AND 6.09 IN TITLE 6; TO AMEND LICENSE RENEWAL DELINQUENCY TIMELINE AND RELATED PENALTIES AND TO INCREASE LICENSE REINSTATEMENT FEES; TO AMEND PENALTY PROVISIONS FOR UNLICENSED BUSINESSES; TO PROVIDE PROCEDURES FOR REFUND REQUESTS; TO PROVIDE FOR DEPARTMENTAL PERFORMANCE OF FINANCIAL BACKGROUND INVESTIGATIONS AND RELATED FEES; AND TO UPDATE, ENHANCE, AND REORGANIZE REMAINING GUIDANCE IN TITLE 6, CHAPTER 6.08; TO AMEND TITLE 6 BY ADOPTING A NEW CHAPTER 6.05 – APPEALS AND HEARINGS; TO AMEND TITLE 6 BY ADOPTING A NEW CHAPTER 6.06 – APPLICATION AND COMPLIANCE REQUIREMENTS, WHICH INCLUDES AN INCREASE IN FEES REQUIRED AT TIME OF APPLICATION; TO AMEND TITLE 6 BY ADOPTING A NEW CHAPTER 6.09 – LICENSE, FEE, AND TAX COMPLIANCE, WHICH INCLUDES AN AMENDED APPEAL TIMELINE AND NEW PENALTY PROVISIONS; TO REPEAL TITLE 7, CHAPTER 7.26 AND CHAPTER 7.28; AND TO PROVIDE FOR OTHER MATTERS PROPERLY RELATING THERETO.

WHEREAS, the core business licensing code provisions, contained in Chapter 6.04 and Chapter 6.08, were originally codified in 1961 and have not been substantially and comprehensively amended in nearly fifty (50) years; and

WHEREAS, an extensive effort to modernize, reorganize, and augment these Chapters was undertaken to improve the overall readability and organizational format of the code, clarify existing code guidance, and codify longstanding administrative policies with respect to business licensing; and

WHEREAS, the Board believes it is in the public interest to adopt such an ordinance to better serve the community and to facilitate ongoing effectiveness and efficiency in the administration of business licensing within unincorporated Clark County.

NOW, THEREFORE, THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF CLARK, STATE OF NEVADA, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Title 6, Chapter 6.04, Section 6.04.005 is hereby amended to read as follows:

6.04.005 Definitions. As used throughout the applicable sections and chapters of this Title[chapter], and Titles 4, 5, 7, 8, [9]and Chapter 9.04[12], the words and terms defined in Sections 6.04.005.001 through 6.04.005.175 have the meanings ascribed to them unless a different meaning clearly appears in the context where used, or unless specifically defined within an applicable section.

6.04.005.001 Applicant. “Applicant” means a[any] person who has applied for a [county business license, approval of suitability, work identification card or any permit]license, permit, registration, franchise agreement, or finding of suitability with the Department that is pending approval.

6.04.005.005 Application. “Application” means documents or forms supplied by the appropriate agency or body as required by the Department to process a request made to the Department for any license, permit, registration, franchise agreement, finding of suitability, or renewal[documentation notifying the county of intent to:

(1) Seek permission to engage in business;

(2) ~~Seek approval of suitability;~~

(3) ~~Seek work identification card or any permit].~~

6.04.005.010 Board. “Board” means the B[~~b~~]oard of C[e]ounty C[e]ommissioners of Clark County, Nevada.

6.04.005.015 Bond. “Bond” means a three-party agreement between a surety company, a licensee, and the County, wherein the surety company indemnifies the County against possible future losses due to the acts or omissions of a licensee.

6.04.005.020 Business. “Business” means any activity[~~business~~], commercial enterprise, trade, occupation, calling, profession, or vocation[~~-or activity~~] engaged in[~~-, conducted or carried on~~] by any person[~~-, agent or employee~~] for the purpose of gain, benefit, or advantage, either direct or indirect.

6.04.005.025 Charitable organization. “Charitable organization” means an entity organized and operated exclusively for one or more of the following purposes: charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, or the prevention of cruelty to children or animals, provided that no part of the entity’s net earnings goes to the benefit of any private shareholder or individual, and provided that the entity has been granted tax exempt status by the Secretary of the Treasury pursuant to Section 501(c)(3) of the United States Internal Revenue Code.[~~organization which:~~

(1) ~~Has been in existence for more than three years;~~

(2) ~~Has one hundred or more members;~~

- (3) ~~Is exempt from federal income tax pursuant to Section 501 of the United States Internal Revenue Code;~~
- (4) ~~Devotes its net earnings exclusively to religious, charitable, scientific, literary, educational or fraternal purposes; and~~
- (5) ~~Has received from the Secretary of State its certificate of nonprofit corporation, association or society.~~

~~“Corporation” includes and refers to any and all natural persons acting or purporting to act in any managerial capacity or exercising or purporting to exercise any control as to any or all of the day to day business operations and decisions of its corporate business in Clark County, Nevada whenever a background investigation is required for licensure of a corporation.]~~

6.04.005.030 Code. “Code” means the Clark County ordinances, as adopted and/or amended by the Board.

6.04.005.035 County. “County” means~~[, unless otherwise indicated, that portion of]~~ Clark County, Nevada, excluding~~[- outside the]~~ incorporated cities and towns, ~~[both within and without the unincorporated cities and towns]~~unless otherwise indicated.

6.04.005.040 Date of audit. “Date of audit” means the date of the written audit notification letter to the business.

6.04.005.045 Days. “Days,” unless otherwise specified in this code, means days counted consecutively on a calendar including Saturdays, Sundays, and all holidays.

6.04.005.050 Department. “Department means the Clark County D[~~d~~epartment of B[~~b~~usiness L[~~l~~icense[~~-of Clark County~~].

6.04.005.055 Director. “Director means the D[~~d~~irector of the D[~~d~~epartment.

6.04.005.060 Employee. “Employee” means an individual[~~any person~~] who performs services for another for hire, salary, wages or any other kind of compensation, whether or not the services are casual, temporary or permanent, and whether or not the contract [~~of~~]for service is express or implied, oral or written[~~, and/or when the employer withholds federal income tax~~]. The term does not include an independent contractor.

6.04.005.065 Establishment. “Establishment” means any business conducted in or upon any premises, and includes any contiguous buildings, improvements, equipment, and facilities used or maintained in connection with such business at the same location.

6.04.005.070 Finding of suitability. “Finding of suitability” or “determination of suitability” means a determination made by the Director, the Board, or the Liquor and Gaming Licensing Board that an applicant has the appropriate background to participate in a specific business venture pursuant to all applicable code provisions.

[“~~Gross sales~~” means the ~~gross volume of business from all sales, service and other business transactions as measured by gross revenue and gross receipts.~~]

6.04.005.075 Gross revenue. “Gross revenue” means all revenue received by the business from sales, service, and other operational business transactions minus deductions only for returns, refunds, discounts, and any tax on fuel or retail sales that is collected by the business[, and discounts. ~~The business may also allocate and apportion gross revenue pursuant to the formula set out in Section 6.08.100 of this code.~~]. (a)The term includes:

(1) all amounts earned by the business from the sale or lease of goods, regardless of the shipping terms, delivery point, or subsequent domicile of the goods; and

(2) sales, rental income, freight, installation fees, warranty revenue, earnings from related party transactions, intercompany revenue, income received related to intangible assets held by the business (such as patents, trademarks, and copyrights), and all other forms of revenue not specifically excluded by this definition.

(b) The term “gross revenue” does not include income received from passive investments that are strictly unrelated to revenue generating business operations and/or the operations of related businesses or parties. Accordingly, interest and/or dividends earned on savings, checking, and/or money market accounts, income from passive stock investments in unrelated companies, and/or similar income amounts would not be considered gross revenue.

~~[“Gross receipts” means actual payments received in cash or in kind, less deductions specified in gross revenue.]~~

6.04.005.080 Home occupation. “Home occupation” means a business as defined by Title 30 of this code.

6.04.005.085 Independent contractor. “Independent contractor” means a person agreeing to perform services for a fee without supervision or control of the other contracting party, except as to the results of the work, and not supervised or controlled as to the means by which the services are accomplished.

6.04.005.090 Individual. “Individual” means a human being.

6.04.005.095 License. “License” means a~~the~~ document issued by the Department granting permission[to the applicant] to engage in a lawful business activity[issued by or through the department], for a specified period of time. A license may be further limited or conditioned as follows:

(a) “Limited” means a license with a designation that grants permission to operate a lawful business or activity with conditions, stipulations, or limitations through a specific date, at which time the license shall expire and shall not be eligible for automatic renewal without specific approval of the Department or Board.

(b) “Temporary” means a license approved by the Director for a period that shall not exceed ninety (90) days and may include conditions, stipulations, or limitations as specified by the Director.

(c) “Seasonal” means a temporary license issued for short term business operations in connection with a specific season, holiday, or seasonal event.

(d) “Provisional” means a temporary license that may be approved by the Director, pending approval from a federal, state, or local agency. The issuance of a provisional license does not authorize the applicant to conduct business until such pending approval is obtained.

6.04.005.100 Licensee. “Licensee” means any person to whom a valid business license has been issued~~[pursuant to Title 4, 6, 7, 8 or 9]~~.

6.04.005.105 License fee. “License fee~~[-or license tax]~~” means the payment due for each period, or portion thereof, that a person conducts business in the County~~[any money required by law to be paid to renew or maintain a current license]~~. The license fee may be a specified amount each period, an amount based on a number of units, or may be based upon gross revenue, according to the business type, pursuant to Titles 4, 5, 6, 7, 8, and Chapter 9.04.

6.04.005.110 Location. “Location” means the geographic place where the business is to be operated at or from.

6.04.005.115 LVMPD. “LVMPD” means the Las Vegas M~~[m]~~etropolitan P~~[p]~~olice D~~[d]~~epartment.

6.04.005.120 Moral t~~[T]~~urpitude. A crime involving “moral turpitude” is any crime, including conspiracy to commit the crime, which:

(a~~[1]~~) Involves an overt act of intentional dishonesty or fraud for the purpose of personal gain; or

(b~~[2]~~) Involves an act of baseness, vileness or depravity in private and social or public duties which a person owes to his fellow person or to society in general, contrary to the accepted rule of right and duty between person and persons.

In any license category or work identification card matter in which a conviction of a crime involving moral turpitude is grounds for disqualification for a license or work

identification card, the B[~~b~~]oard may, upon receiving five (5) affidavits testifying to the good moral character of the applicant and a letter, if an employee, from the licensee that acknowledges disclosure of any criminal history and a willingness to employ said applicant, grant such license or work identification card if the conviction occurred more than five (5) years prior to the application pursuant to Chapter 6.10 or more than one (1) year if pursuant to a specific chapter provision as to moral turpitude and, after reviewing the applicant's criminal history, the B[~~b~~]oard is convinced that the applicant does not present, and is not likely to present in the future, a threat to C[e]ounty safety, morals, and welfare through the operation of the business for which the license or work identification card is sought and does not conflict with any specific portion of the Nevada Revised Statutes as to work identification card or license issuance.

6.04.005.125 Non-profit organization. “Non-profit organization” means an entity that has established its non-profit status under applicable federal or state law, which may or may not have been granted tax-exempt status as a charitable organization by the Secretary of the Treasury pursuant to Section 501(c)(3) of the United States Internal Revenue Code.

6.04.005.130 NRS. “NRS” means the Nevada Revised Statutes.

6.04.005.135 Ownership. “Ownership” means the collective rights, vested interests, authority and liabilities of a business establishment and its activities; whether the ownership structure is a sole proprietorship, partnership, limited partnership, limited liability company, corporation, or any ownership structure recognized or regulated by federal, state, or local law.

6.04.005.140 Permit. “Permit” means a document issued by the Department to a person to engage in a specific event, activity, or occurrence that, due to its limited nature or short term duration, is not deemed by the Department to require a license.

6.04.005.145 Person. “ Person” means~~includes~~ any individual, association, corporation, firm, partnership, joint venture, trust, estate, receiver, trustee, or any other form of business association or organization~~[as well as a natural person and the estate of a natural person]~~ recognized or regulated by federal, state, or local law.

6.04.005.150 Personal representative. “Personal representative” means any person legally authorized to act on behalf of, and legally bind, another~~[a]~~ person, as evidenced by general agency law and/or signed authorization of the business. A personal representative may be referred to by a variety of terms, including, but not limited to, the following: legal agent, attorney-in-fact, estate administrator, legal counsel, legal representative, resident agent, or trustee.

6.04.005.155 Premises. “Premises” means that portion of the building in which the business is located and over which the business has control as owner or lessee, and the tract of land on which the building is located, including the parking lot, over which the business has the right to exercise authority and control pursuant to a lease, agreement, ownership or franchise~~[land together with all buildings, improvements, and personal property located thereon]~~.

6.04.005.160 Processing fee. “Processing fee” means the nonrefundable fee required by law to be paid to process an application to obtain, renew, permit, or finding of suitability.

6.04.005.165 Professional. “Professional” means any individual~~[person]~~ that:

(a~~[1]~~) Holds a license, certificate, registration, permit or similar type of authorization issued by a regulatory body as defined in NRS Title 54 Chapter 622 or who is regulated pursuant to the Nevada Supreme Court Rules;

(b~~[2]~~) Has obtained a bachelor’s (or the equivalent thereof as determined by the applicable regulatory body) or higher degree in the particular field of study from an accredited institution as specified by the regulatory body or Nevada Supreme Court Rules; and

(c~~[3]~~) Practices his/her profession for any type of compensation.

6.04.005.170 Professional business. “Professional business” means any form of business entity, comprised of one or more “professionals,” created for the purpose of practicing the profession for which a license, certificate, registration, permit or similar type of authorization is issued by a regulatory body as defined in NRS Title 54 Chapter 622 or regulated pursuant to the Nevada Supreme Court Rules, for any type of compensation.

A professional business is required to obtain a professional business license in accordance with this chapter and pay annual business license fees in accordance with Section 6.12.1005 of this title~~[chapter]~~.

6.04.005.175 Working days. “Working days” means days that the Department is legally open for business, which shall exclude Saturdays, Sundays, and all days designated as official holidays by Nevada state law.

SECTION 2. Title 6, Chapter 6.04, Section 6.04.010 is hereby amended to read as follows:

6.04.010 License required. (a) It is unlawful for any person~~[, firm, association, partnership or corporation,]~~ to ~~[commence, carry on,]~~ engage in ~~[or continue (including the making of deliveries of goods, wares, and merchandise sold elsewhere)]~~ business in the C[e]ounty~~[, outside the incorporated cities and towns, both within and without unincorporated cities and towns,]~~ without all licenses, permits, registrations, or findings of suitability required pursuant to Titles 4, 5, 6, 7, 8, and Chapter 9.04 of this code~~[any business, trade, occupation or employment upon which a license tax is imposed by terms and provisions of Titles 6, 7 or 8 and for which a license tax is required to be procured by the terms of Titles 6, 7 or 8 without first paying such license tax and procuring such license as hereinafter provided].~~

(b) A license authorizes a person to transact business activities at the location specified on the license.

(1) Every licensee conducting a mobile business, as authorized by a specific section of the code, shall carry such license at all times while conducting business for which the license is granted, pursuant to the provisions of Section 6.04.150.

(2) Separate licenses are required for each branch, establishment, or separate location of the business.

(3) Separate licenses are required for each type of business for which a fee or tax is specified within Title 4, 5, 6, 7, 8, or Chapter 9.04 of this code, even though several types of business may be operated by the same person at the same location.

(4) Persons operating more than one type of business at a single location for which license fees are determined based on gross revenue, pursuant to Sections 6.12.025 through 6.12.994, may request a gross revenue based master license for combined reporting of all gross revenue based business types. Unless a gross revenue based master license is obtained, each type of business subject to gross revenue reporting must be separately licensed. Pursuant to Section 6.12.995(c), in the event of multiple gross revenue based licenses, licensees have the option of reporting gross revenues separately or on a combined basis.

SECTION 3. Title 6, Chapter 6.04, Section 6.04.020 is hereby amended to read as follows:

6.04.020 Fictitious Firm Name Certificate required ~~Employees exempt~~.

(a) Any person doing business under an assumed or fictitious name in the County must file a Fictitious Firm Name Certificate with the Clark County Clerk's Office that contains all of the information required by NRS 602.020. A copy of the Fictitious Firm Name Certificate must be provided to the Department. Pursuant to NRS 602.020(2)(b), Fictitious Firm Name Certificates need not be notarized.

(b) Fictitious Firm Name Certificates shall expire the last day of the sixtieth (60th) month from the date of original filing with the Clark County Clerk's Office. In order to retain a legal right to use of the fictitious name, the business must file a renewal certificate with the Clerk's Office prior to the expiration of the original Fictitious Firm Name Certificate and file a

renewal certificate every sixty (60) months thereafter. The business shall provide a copy of all renewed certificates to the Department.

(c) A new certificate must be filed with the Clark County Clerk's Office within one (1) month after any change in assumed or fictitious name, change in the partners of a general partnership, or change in trustee of a trust doing business under an assumed or fictitious name. The business must also notify the Department within one (1) month after such change, in accordance with the provisions of Section 6.04.090, and provide the Department with a copy of any newly filed Certificates of Fictitious Firm Name no later than one (1) month after filing with the Clark County Clerk's Office.

(d) In accordance with the County's adoption of the expiration provisions of NRS 602, all Certificates of Fictitious Firm Name filed with the Clerk's office before January 1, 1998, officially expired on December 31, 2002.

~~[Nothing in this title contained shall be deemed or construed as applying to any person engaged in any of the professions or occupations enumerated in this title solely as an employee of any other person conducting, managing or carrying on such business unless specifically so provided herein.]~~

SECTION 4. Title 6, Chapter 6.04, Section 6.04.030 is hereby amended to read as follows:

6.04.030 Authority to enter business~~[Nonapplicable when].~~ (a) Agents of the Department shall have the power and authority to enter any premises in which business is being conducted within Clark County, at any time during normal business hours or any time during which business activities are occurring, to inspect or investigate the business, or the

business and financial records, for the purpose of determining compliance with the code, franchise agreements, or any conditions or limitations placed on a license or permit.

(b) It shall be unlawful for any person to willfully violate the provisions of this section by resisting, delaying, or obstructing an agent of the Department in the course of such an inspection, investigation, and/or audit and violators shall be subject to the penalties set forth in Section 6.04.250.

(c) Information received by agents of the Department under the provisions of this section, or in the conduct of business pursuant to this code, shall be confidential and available only to those officials concerned in such matters.

(d) Any reviews or audits of amounts due, as provided in Subsection (a), shall be conducted pursuant to the provisions of Chapter 6.09 of this code.

~~{The license tax imposed by this title shall not 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 conducting, managing, or carrying on any such business unless specifically so provided herein.}~~

SECTION 5. Title 6, Chapter 6.04, is hereby amended by adding a new Section 6.04.040 to read as follows:

6.04.040 Approval and issuance of a business license. (a) A zoning determination is required for all licenses. The Current Planning Division of the Department of Comprehensive Planning shall issue an approval, with or without conditions, limitations, performance expectations, special land use requirements, and/or a denial, if applicable, within ten (10) working days of the receipt of a request from the Department.

(b) Fire Department approval is also required before a license shall be issued. The Fire Department shall issue their approval or denial within twenty (20) working days of the receipt of a request from the Department.

(c) If required by any provision of Title 4, 5, 6, 7, 8, or Chapter 9.04, approval from the Building Department, the Health District, and/or the Department of Air Quality, shall also be required, within twenty (20) working days of a receipt of a request from the department, before a license shall be issued. Other federal, state, county, or departmental approvals may also be required if provided for in any section of federal law, NRS, or this code.

(d) Prior to the approval and issuance of a business license, the Department may also require an inspection of the business premises by an agent of the Department.

(e) In the event a public hearing regarding location suitability is required by the provisions of Titles 5, 6, 7, 8, Chapter 4.08, or Chapter 9.04, the Department shall follow the procedures for Notification for Public Comment set forth at Section 6.04.050.

(f) The Director shall not issue a license to any applicant to operate a business until all applicable inspections have been performed and the applicable agencies have provided their approvals.

(g) Provided all required approvals from the applicable agencies have been provided to the Department and all personal history and background investigations required by the provisions of Title 4, 5, 6, 7, 8, or Chapter 9.04 have been completed, new applications shall be:

(1) approved or denied by the Director within forty-five (45) working days of the receipt of a complete application, unless another time period is specified by any of the

provisions of Title 4, 5, 6, 7, 8, or Chapter 9.04 of this code that is applicable to the license applied for, or

(2) referred to the appropriate Board for action, if required by the provisions of Title 4, 5, 6, 7, 8, or Chapter 9.04, within sixty (60) working days of receipt of a complete application, all required inspection approvals, and background investigation results, unless another time period is specified by the applicable provisions of the code.

(h) In the event of a failed public safety inspection, public health inspection, or other necessary investigation applicable to the license, the applicant will be notified in writing and the forty-five (45) day, sixty (60) day, or other applicable time period specified by the code for approval will be tolled to prevent a denial of the license. The tolling period shall remain in effect until approval is obtained, but in no event shall the tolling period exceed thirty (30) days. If no approval is obtained by the end of thirty (30) days, the tolling period shall end and the application shall be terminated.

SECTION 6. Title 6, Chapter 6.04, of the Clark County Code is hereby amended by adding a new Section 6.04.045 to read as follows:

6.04.045 Temporary license issued by the Director. In order to protect the goodwill, clientele, and assets of existing businesses and to foster new business development that contributes to the growth and success of the community, while ensuring public health and safety, the Director may grant temporary licenses that authorize businesses to temporarily operate during the administrative application approval process. Temporary licenses may be issued by the Director, pursuant to Titles 4, 5, 6, 7, 8, and Chapter 9.04 of the code, as follows:

(a) Applicants must submit a complete application and remit all required fees, as set forth in Chapter 6.06 of this code, before a temporary license may be issued.

(b) Prior to issuance of a temporary license, public safety inspections and public health inspections shall be required as follows:

(1) Upon transfer of ownership of a licensed existing business, provided that the primary activity, operations, and location of the business shall remain unchanged, a temporary license may be issued, pending reapproval from all agencies required to conduct public safety and public health inspections, pursuant to the individual licensing provisions of Titles 4, 5, 6, 7, 8, and Chapter 9.04 of this code.

(2) A change of activity or operations at a previously licensed location may require public safety and public health inspections and approval, pursuant to the individual licensing provisions of Titles 4, 5, 6, 7, 8, and Chapter 9.04, prior to issuance of a temporary license.

(3) At any location not previously licensed, a temporary license shall not be issued until the location has obtained approval from all agencies required to conduct public safety, public health, and other required inspections pursuant to the individual licensing provisions of Titles 4, 5, 6, 7, 8, and Chapter 9.04.

(c) Temporary licenses are subject to the provisions of this code and are only valid as long as all fees are paid. In order to ensure the health and safety of the community and to ensure compliance with the provisions of this code, the Director or designee may suspend or revoke the temporary license of any business for non-payment of fees or for failure to comply with any of the provisions of this code or any conditions placed upon the license pursuant to the expedited suspension and revocation process in Section 6.04.175.

SECTION 7. Title 6, existing Section 6.04.060 is hereby renumbered as Section 6.04.050 and amended to read as follows:

6.04.05[6]0 Notification for Public Comment[Payment due – Notification—Affidavit concerning change of ownership or location]. In the event a public hearing pertaining to location suitability is required by the provisions of Titles 4, 5, 6, 7, 8, or Chapter 9.04 of this code, the Director, the Board, or the Liquor and Gaming License Board, after performing a review, may issue a preliminary determination that no public health, safety, or welfare concerns exist at the planned location. In such an event, the Department shall notify all interested parties, informing them of the preliminary determination and soliciting comments in support of, or in opposition to, the preliminary determination. Public comments shall be collected by the Department for a period of fifteen (15) days. In the event no comments are received by the Department in opposition to the preliminary determination, the preliminary determination shall be deemed final, the public hearing requirement shall be considered satisfied, and the location suitability may be approved. If any comment in opposition to the preliminary determination is received by the Department, the Director shall place the matter on the agenda of the next available Board meeting for public hearing and final determination of location suitability. All postage costs incurred by the Department for the notification of interested parties shall be borne by the applicant.

~~[(a) All licenses other than gambling and liquor licenses shall become delinquent if the license renewal fee are not received within fifteen days after the due date. For the purpose of this section only, “due date” is defined as the day on which license renewal fees are due, and is the last day of the current licensing period on all licenses covered in Titles 6 and 7 of this code. If payment is received after fifteen days and before thirty days after the due date, ten percent of the license fee shall be assessed as a penalty charge. If payment is received after~~

~~thirty days but before sixty days, twenty percent of the license fee shall be assessed as a penalty charge. All licenses for which the fees have not been received within sixty days after the due date shall be deemed revoked and the business must cease operation until the business obtains a valid business license either by reinstatement or approval of a new application.~~

~~(b) Any license for which the fees have not been received within sixty days of the due date may be reinstated within the current license cycle and with the payment of: (1) all delinquent license fees; (2) a penalty of twenty five percent of the license fee; and (3) a forty five dollar reinstatement fee. In addition, all other applicable Clark County Code requirements must be satisfied. If the payment is not received within the license cycle, a new license application is required and all delinquent license fees, including penalties, must be brought current. A business shall not operate until a new license is issued or the delinquent license is reinstated.~~

~~(c) In all cases where a business license that is required by this code has not been obtained before a business is commenced, a penalty of fifty percent of the license fee for that license category shall be imposed and must be received before a business license is issued. Also, licensing fees for all prior licensing cycles for which the business operated without the benefit of licensure must be received before a business license is issued. For those businesses that have a license fee based upon gross revenues, the director may require an audit of the financial books and records of the business to verify gross revenues and determine the specific amount of the license fee and penalty.~~

~~(d) Any person making payment for license fees or penalties with a check that is returned to the department due to nonsufficient funds or an account closed status shall pay an augmentation fee of twenty five dollars along with the outstanding fees and/or penalties.~~

~~(e) In all cases where a material underestimate has been made by the licensee, the licensee making such material underestimate, or the company represented, shall be required to pay for~~

a license for the next period for which the licenses may be issued, double the sum otherwise required and the director of business license shall have the power and authority to enter any store, building, or any other place in which such business is being conducted at any time during business hours and have access to the books and records of such business for the purpose of ascertaining the amount of sales made. The information received from the licensee under the provisions of this section shall be confidential and available only to those county officials concerned in such matters.]

SECTION 8. Title 6, Chapter 6.04, existing Section 6.04.040 is hereby renumbered as Section 6.04.060 and amended to read as follows:

6.04.06[4]0 Nonpayment – Liability – Debt to [e]County. All[The] license fees, taxes, interest, and penalties imposed pursuant to Titles 4, 5, 6, 7, 8, and Chapter 9.04 of this code[by this title] shall be deemed a debt due the [e]County from and against any person who commences, carries on, engages in or conducts any business~~[, occupation, trade or employment]~~ for which a license is hereby required. ~~[to be produced without first having paid such license tax and procured a license according to the terms and provisions of this title, and]~~ S[s]uch person shall be liable in a civil action, in the name of the C[e]ounty as plaintiff, in any court of competent jurisdiction, for the recovery of [the amount of]all unpaid license [tax imposed by this title]fees, taxes, interest, and penalties, and for all expenses related to the costs of suit.

SECTION 9. Title 6, Chapter 6.04, existing Section 6.04.050 is hereby renumbered as Section 6.04.070 and amended to read as follows:

6.04.07[5]0 Notification of due date for fees.~~[Payment due – Notification – Affidavit concerning change of ownership or location. (a)]~~ All businesses required to have a license

under the provisions of this code shall be notified~~[,]~~ by the Department before the license renewal ~~[due]~~ date~~[,]~~ of the due date of each license fee required. ~~[; provided, however, that the] F[f]ailure of the Department to provide such notification~~~~[notify any lawful business]~~ shall not be held to waive~~[the]~~ payment of~~[a]~~ business license fees or applicable penalties.~~[; and provided, further, that the actual receipt of such notice is in no case required.~~

~~(b) Any business licensed by the county and where there has been no change of ownership or location is required only to pay the license tax as set out in this title and notwithstanding other provisions of this title is not required to make application for a license, however, it is required to furnish to the director of business license the following information:~~

~~(1) An affidavit stating whether there has been any change in ownership in the business of the applicant or applicants during the preceding calendar year, and if there has been any change, that such change was made in compliance with NRS 104, Article 6;~~

~~(2) If the applicant or applicants were engaged in business under a fictitious name, an affidavit that the applicant or applicants have complied with the provisions of NRS 602;~~

~~(3) Where the license tax depends upon the receipts or amount of the business which the applicant, or the firm of which he is a member, or for which he is attorney, or the association or corporation of which he is president, secretary or managing agent, will do, the applicant shall state under oath the amount of business which said business did do in the next preceding period for which the license may be issued].~~

SECTION 10. Title 6, Chapter 6.04, is amended by adding a new Section 6.04.080 to read as follows:

6.04.080 Official receipt. The following methodology shall be utilized by the Department in determining the date of official receipt by the Department of any payment, license renewal form, report, appeal, or other official document specified within this code:

(a) Items mailed to the Department shall be deemed to have been received by the Department on the date indicated on the United States Postal Service postmark appearing on the package or envelope containing the item.

(b) Items sent to the Department certified or registered mail shall be deemed to have been received as of the date the package was contracted for delivery via registered or certified mail, as evidenced by the United States Postal Service label affixed to the package or envelope containing the item.

(c) The date of receipt of an item sent by a delivery service shall be the date the sender contracted with the delivery service for delivery, as evidenced by the label affixed to the package or envelope containing the item.

(d) Items delivered to the Department via facsimile or electronic mail shall not be accepted by the Department when an original document is required for proof of signature or other matter. In the event an original document is not required, the official receipt date for an item sent to the Department via facsimile or electronic mail shall be the date affixed to the item by the Department's facsimile machine or electronic mail server.

(e) For privately metered mail, items delivered by hand or courier, items delivered by the United States Postal Service upon which no date appears within the postmark, or items

delivered by any other means not specified within this section, the date the item is physically delivered to the Department shall be considered the date received.

SECTION 11. Title 6, Chapter 6.04, Section 6.04.070 is hereby renumbered as Section 6.04.090 and amended to read as follows:

6.04.09[7]0 [Transfer of ownership,] C[e]hange of[~~location or~~] business name[~~— Fees~~]. Licensees shall notify the Department within thirty (30) days after the effective date of a change of business name by filing a change notification form with the Department, in a format prescribed by the Director, and paying an administrative fee of twenty-five dollars (\$25.00). Licensees must also comply with Section 6.04.020 regarding the filing of fictitious firm name certificates.

~~(a) Upon the transfer of less than fifty percent ownership of a business licensed under this title for which a license fee has already been paid, the administrative transfer fee paid by the transferee shall be twenty five dollars. The transferee shall apply for the business license and shall be entitled to receive the same upon the payment of the required fee; provided, that the transfer is approved by the director upon compliance with all provisions of this chapter.~~

~~(b) A licensee shall have the right to change the location of the licensed business, provided he shall obtain permission from the director and/or approval of the board as may be required by applicable sections of this code. A licensee shall file an application upon a form to be provided by the director who shall approve such transfer if the new location meets all the requirements of this code; and provided further, such applicant shall pay a twenty five dollar administrative transfer fee upon filing of such application.~~

~~(c) A change in and/or transfer of ownership or change in location on a licensed business shall be inspected and approved by the fire department, building department, current planning~~

~~and, as applicable, the health district and animal control department to ensure safety and compliance with all applicable County Codes and Nevada Revised Statutes that are under their respective jurisdictions. However, if a location is licensed and the new owners will be conducting the same type of business at that licensed location, compliance with this section may not be required.~~

~~(d) Changes in Corporate Owners, Officers, Directors, Members and Managers. In the case of a corporate or limited liability licensee, any and all changes in the officers, directors, members, managers or owners shall be reported to the director within twenty days of the appointment or election of such persons. Failure to so notify the director of any such changes may result in suspension, revocation, or nonrenewal of the license. All new officers, directors, members, managers, and owners must be found suitable to hold the license if so required by any applicable provision of the Clark County Code.~~

~~In the event fifty percent or more of the ownership of a licensed business is sold or otherwise transferred, it shall be deemed a sale of the business, and the license shall expire. The new owner(s) must apply for a business license as a new applicant, although a temporary license may be issued in accordance with the requirements of Chapter 6.04 of this code.~~

~~Changes of fifty percent or more in the ownership of a licensed business that is owned by, operated by and located on the premises of a resort hotel shall, however, be governed by the transfer in ownership provisions of Clark County Code Chapter 8.20.]~~

SECTION 12. Title 6, Chapter 6.04, is hereby amended by adding a new Section 6.04.100 to read as follows:

6.04.100 Change of location. (a) Except as otherwise provided in this code, licensees shall notify the Department of a change of location of a business licensed within the County, prior to such a move, by completing a change notification form and paying an administrative fee of twenty-five dollars (\$25.00).

(b) The Director shall not transfer an existing license to a new location until all applicable inspections have been completed, fees remitted, and approvals obtained from any federal, state, or county agency or department as required by this code or the NRS.

SECTION 13. Title 6, Chapter 6.04, is hereby amended by adding a new Section 6.04.110 to read as follows:

6.04.110 Change of ownership requiring new business license application.

(a) Except as otherwise provided in this code, a new business license application must be filed whenever there is a one-hundred percent (100%) change in the licensed ownership of an existing business. A person or persons purchasing an existing business shall file a new application, and must meet all requirements for license approval, as set forth in Chapter 6.06 of this code. Upon the occurrence of such a change in ownership, all business licenses issued for the business shall automatically expire. Continued operation of such businesses without obtaining a new license or licenses issued by the Department is unlawful pursuant to Section 6.04.010 of this code.

(b) Licensees changing the structure of their business ownership and/or changing the ownership of their business by less than one-hundred percent (100%) shall notify the Department of such changes and provide all required documentation, pursuant to Section 6.04.120.

(c) Publicly traded corporations shall be exempt from the provisions of this Section.

SECTION 14. Title 6, Chapter 6.04, is hereby amended by adding a new Section 6.04.120 to read as follows:

6.04.120 Change of ownership requiring transfer of interest notification.

(a) Except as otherwise provided in this code, nothing in this chapter shall be construed to require a new application for existing licensees who are changing the structure of their business ownership without changing one-hundred percent (100%) of the licensed ownership, or for corporate or limited liability companies that are changing their business name. Whenever practicable, licensees shall notify the Department prior to such change; but in no event shall licensees notify the Department later than ten (10) working days after the effective date of such change.

(b) Licensees changing the ownership structure of their business that are not required to file a new application pursuant to Section 6.04.110, shall be required to submit a completed transfer of interest form, as supplied by the Department, and supporting documentation, and pay a twenty-five dollar (\$25.00) transfer fee for each license held, before such transfer of ownership interest shall be recorded in the Department's files.

(c) The Director or designee may require the business to obtain approvals from the Zoning, Building, and/or Fire Departments as well as any other applicable federal, state, or local agency, that are required for businesses of the same type upon initial application for a business license, pursuant to Section 6.04.040 of this code.

(d) All new owners, officers, directors, members, and managers must be found suitable to hold the license if required by any applicable provisions of this code.

SECTION 15. Title 6, Chapter 6.04, is hereby amended by adding a new Section 6.04.130 to read as follows:

6.04.130 Other changes requiring notification.

(a) The following changes shall be reported to the Department on a change notification form within twenty (20) days after the effective date of change:

(1) change of mailing address;

(2) changes in the officers, directors, managers of limited liability companies, or other similar managerial positions of a licensee; and

(3) changes in business operations, including, but not limited to, business closures, discontinuance of separately licensed lines of business, and/or cancellation or surrender of licenses.

(b) New officers, directors, and managers must be found suitable to hold the license if so required by any applicable provisions of this code.

SECTION 16. Title 6, Chapter 6.04, is hereby amended by adding a new Section 6.04.140 to read as follows:

6.04.140 Failure to notify.

It shall be unlawful for any licensee to fail to notify the Department of any of the changes set forth in Sections 6.04.090 through 6.04.130, inclusive, of this code. Failure to provide proper notification may result in penalties pursuant to Section 6.04.250 of this code.

SECTION 17. Title 6, Chapter 6.04, Section 6.04.080 is hereby renumbered as Section 6.04.150 and amended to read as follows:

6.04.150[080] Display of license. (a) Every person having a license under the provisions of this title [and carrying on a business at a fixed place of business] shall prominently display

[this permanent] the current valid license on the business premises [~~in said place of business~~] for which it was[is] issued [~~and it shall be retained by the licensee~~] as long as the [his] business is in operation at the licensed address under the same name.

(b) Mobile vendors having multiple vehicles or otherwise stationed at multiple sites, as authorized by a specific section of the code, must have a certified copy of the official business license available at each site where business is conducted. Licensees may obtain certified copies of official business licenses from the Department for a fee of five-dollars (\$5.00) per copy.

SECTION 18. Title 6, Chapter 6.04, Section 6.04.090 is hereby renumbered as Section 6.04.160 and amended to read as follows:

6.04.160[090] Denial of business license [~~Issuance--Approval--Denial--Appeal of denial--Suspension--Revocation--Nonrenewal~~].

(a) The Director or the Board, as applicable, may deny a[A]ny business license applied for under the provisions of Titles 4, 5, 6,[~~or~~] 7, 8 or Chapter 9.04 of this code, for any of the following reasons:[~~the approval of which is determined by the director or board, may be denied by the director or board, as applicable, due to the applicant's~~] (1) failure to comply with any[~~of the~~] provision[s] of this code; (2) failure to obtain all approvals required pursuant to Section 6.04.040 of this code; (3) violation of any federal or state law which would be grounds for denial of the license; (4) false, misleading, or fraudulent statements made in the application or supporting documentation; or (5) the building location or activities contained therein have been determined by any federal, state, or county agency or department to be unsafe.

(b) The applicant may appeal a denial made by the Director, pursuant to the appeal provisions in Chapter 6.05 of this code~~[All business licenses issued under the provisions of Titles 6 or 7 of this code shall be subject to suspension, revocation or nonrenewal by the board for any failure of such licensee, his agents, or employees while engaged in the conduct of the licensed business, to comply with any of the provisions of this code].~~

(c) If a license is denied by the Board, the applicant may file or cause to be filed a petition for judicial review of the denial in the District Court, as provided by NRS 34.~~[A business license issued to any licensee under the provisions of Titles 6 or 7 of this code shall not be renewed, or shall be subject to suspension or revocation as the case may be, if such licensee maintain or carry on any business in any building or structure which is structurally unsafe, or not provided with adequate egress, or which constitutes a fire hazard, or which is otherwise dangerous to human life or safety, or which in relation to existing use constitutes a hazard to safety or health, or public welfare, by reasons of inadequate maintenance, dilapidation, obsolescence or abandonment; or if such business is a nuisance, a menace to the public health or detrimental to the peace or morals of the county.~~

~~(d) The director shall not issue a new license or renew an existing license to any applicant to operate a business in any building location that has been determined by the building or fire department to be an unsafe building.~~

~~(e) New applications will be approved or disapproved by the current planning division of the department of comprehensive planning within ten working days from receipt of a request from the department.~~

~~(f) New applications will be approved or denied by the building, fire department, and, as applicable, health district, within twenty working days from receipt of a request from the~~

department. Other county agency or department approvals may also be required if specifically provided for in any section of this code or the Nevada Revised Statutes.

~~(g) All business license applications made under the provisions of Titles 6 or 7 of this code may be denied by the director or board, as applicable, if the applicant has made false, misleading or fraudulent statements with respect to any material fact contained in the business license application and/or supporting documentation.~~

~~(h) All business licenses issued under the provisions of Titles 6 or 7 of this code shall be subject to suspension, revocation or nonrenewal by the board if the applicant has made false, misleading or fraudulent statements with respect to any material fact contained in the business license application and/or supporting documentation.~~

~~(i) The director and any other officer designated by the director shall have the power and authority to enter any store, building or other place in which such business is being conducted at any time during the business hours and have access to inspect the business for the purpose of ascertaining compliance with the provisions of the Clark County Code and any applicable franchise agreements.~~

~~(j) New applications will be approved or denied by the director within forty five working days of receipt of a complete application or referred to the board for approval or denial of license as required within sixty working days of receipt of a complete application unless a different time period is specifically provided within the appropriate licensing chapter.~~

~~The director shall not approve an application without having received all approvals from public safety inspections, public health inspections and/or necessary investigations deemed applicable to the license or as provided for in Titles 6, 7, or 8 of this code.~~

~~In the event of the failure of a public safety inspection, public health inspection or other necessary investigation deemed applicable to the license, the applicant will be notified in~~

~~writing and the forty five days will be tolled to prevent a denial. The [forty five day] tolling period shall remain in effect until such time that the concern is satisfactorily corrected by the applicant, not to exceed thirty days.~~

~~(k) If the director denies a license, the applicant may appeal the denial to the board by filing written notice with the director within thirty days after receipt of notice of the denial. After notice and hearing, the board may affirm or reverse the denial and/or condition/limit the license as the evidence may warrant.]~~

SECTION 19. Title 6, Chapter 6.04, Section 6.04.095 is hereby repealed in its entirety.

SECTION 20. Title 6, Chapter 6.04, Section 6.04.096 is hereby repealed in its entirety.

SECTION 21. Title 6, Chapter 6.04, Section 6.04.100 is hereby repealed in its entirety.

SECTION 22. Title 6, Chapter 6.04, Chapter 6.04, is hereby amended by adding a new Section 6.04.170 to read as follows:

6.04.170 Suspension or revocation of business license. (a) The Director or the Board, as applicable based on the individual code provisions for the license, may suspend or revoke any license issued under the provisions of Title 4, 5, 6, 7, 8, or Chapter 9.04 of this code for any of the following reasons: (1) violation of any provision of this code; (2) violation of a condition and/or limitation placed on the license; (3) violation of any federal or state law which would be grounds for denial of the license; (4) any false, misleading, or fraudulent statements made in the application or supporting documentation; or (5) the building location

or activities contained therein have been determined by any federal, state, or county agency or department to be unsafe.

(b) Except as otherwise provided for temporary business licenses in Section 6.04.175, emergency temporary suspensions in Section 6.04.200, and temporary liquor licenses in Section 8.20.040, such suspension or revocation shall be effective ten (10) calendar days after written notice is given to the licensee. The following provisions shall be applicable to such suspensions or revocations:

(1) A written notice from the Department shall inform the licensee of the reason or reasons for such suspension or revocation, the commencement date of the suspension or revocation, and the licensee's right to appeal under the provisions of this code. Such notice may be given by delivering the same to the licensee or by depositing the same in the United States mail, certified mail, return receipt requested, addressed to the licensee at the address stated on the license and such notice shall be deemed given three (3) days after deposit of the notice in the United States mail.

(2) The licensee may appeal the suspension or revocation made by the Director, pursuant to the appeal provisions in Chapter 6.05 of this code.

(3) Any person aggrieved by a decision of the Board to suspend or revoke a license may file or cause to be filed a petition for judicial review in District Court, as provided by NRS 34.

SECTION 23. Title 6, Chapter 6.04, Chapter 6.04, is hereby amended by adding a new Section 6.04.175 to read as follows:

6.04.175 Suspension or revocation of temporary business license. (a) The Director or designee may suspend or revoke any temporary business license issued under the provisions of Title 4, 5, 6, 7, 8, or Chapter 9.04 of this code for any of the following reasons: (1) violation of any provision of this code, including non-payment of fees; (2) violation of a condition, restriction, and/or limitation placed on the temporary license; (3) violation of any federal or state law which would be grounds for denial of the license; (4) discovery of false, misleading, or fraudulent statements made by the applicant in the application or supporting documentation; (5) the building location, or activities contained therein, have been determined by any federal, state, or county agency or department to be unsafe.

(b) The Director or designee shall serve written notice to the business of the intent to suspend or revoke the temporary license. Such notice shall inform the temporary licensee of the reason or reasons for such suspension or revocation. The notice shall also set forth the date, time, and place for the licensee to appear before a Hearing Officer to show cause in the matter why the temporary license should not be suspended or revoked. The date set for the hearing shall not exceed seven (7) working days after issuance of the notice of intent to suspend or revoke the temporary license.

(c) Hearings for suspension or revocation of temporary licenses shall be conducted pursuant to the provisions of Chapter 6.05 of this code.

SECTION 24. Title 6, Chapter 6.04, Chapter 6.04, is hereby amended by adding a new Section 6.04.180 to read as follows:

6.04.180 Non-renewal of business license. (a) The Director may decide not to renew any license issued under the provisions of Title 4, 5, 6, 7, 8, or Chapter 9.04 of this code, for any of the following reasons: (1) violation of any provision of this code; (2) violation of a condition or limitation placed on the license; (3) violation of any federal or state law which would be grounds for denial of the license; (4) any false, misleading, or fraudulent statements made in the application or supporting documentation; or (5) the building location or activities contained therein have been determined by any federal, state, or county agency or department to be unsafe.

(b) The licensee may appeal a non-renewal decision pursuant to the appeal provisions in Chapter 6.05 of this code.

SECTION 25. Title 6, Chapter 6.04, Chapter 6.04, is hereby amended by adding a new Section 6.04.190 to read as follows:

6.04.190 Non-compliance – Action by the Director and/or the Board. (a) The Board may upon its own motion call any licensee to appear before it at any time to show cause why action should not be taken against the licensee based on non-compliance with this code. The Board may, at its discretion, delegate the matter to its Hearing Officer, pursuant to Chapter 6.05 of this code.

(b) The Director may at any time call any licensee to appear before a Hearing Officer to show cause for non-compliance with this code.

(c) When the matter is heard, the Board or Hearing Officer, as applicable, may limit, condition, suspend, or revoke the business license, or may dismiss the matter.

(d) Actions by Hearing Officers in non-compliance matters may be appealed to the Board pursuant to Chapter 6.05 of this code.

(e) Any person aggrieved by an action of the Board in a non-compliance matter may file or cause to be filed a petition for judicial review of the Board's action in the District Court, as provided by NRS 34.

SECTION 26. Title 6, Chapter 6.04, Chapter 6.04, is hereby amended by adding a new Section 6.04.200 to read as follows:

6.04.200 Emergency temporary suspension. (a) Unless otherwise specified in this code or the Department's regulations, the Director may issue an emergency temporary suspension order on any business licensed under the provisions of Titles 4, 5, 6, 7, 8, or Chapter 9.04 of this code, for cause, upon documented code violations or upon specific acts which endanger the public welfare, where such emergency temporary suspension is deemed necessary for the immediate preservation of the public peace, health, safety, order, or welfare.

(b) The emergency temporary suspension order shall be delivered to the licensee and must set forth in writing the grounds upon which it is issued, including a statement of facts constituting the emergency necessitating such temporary suspension. The order shall also set forth the date, time, and place for the licensee to appear before a Hearing Officer to show cause in the matter. The date set for the hearing shall not exceed seven (7) working days after issuance of the emergency temporary suspension order.

(c) The emergency temporary suspension order is effective upon delivery of the order and the licensee shall immediately cease all business operations upon receipt of the order.

(d) Hearings for emergency temporary suspensions shall be conducted pursuant to Chapter 6.05 of this code.

SECTION 27. Title 6, Chapter 6.04, Chapter 6.04, is hereby amended by adding a new Section 6.04.210 to read as follows:

6.04.210 Seasonal temporary license. A seasonal temporary license may be issued to a business for operations that occur during a specific season or holiday and/or are deemed to be short-term business operations, excluding special events. A seasonal temporary license shall not be issued for fewer than three (3) working days, despite events of shorter duration, nor longer than ninety (90) days, provided the applicant has met the application filing requirements established by the Department.

SECTION 28. Title 6, Chapter 6.04, Section 6.04.105 is hereby renumbered as Section 6.04.220 and amended to read as follows:

6.04.220[105] State license/certificate/permit.

No business license shall be issued by the D[el]irector and/or approved by the B[or]d unless the applicant has obtained all required state licenses, state certificates, or state permits for the profession, occupation, or business and has provided the D[el]epartment with a copy of the required state license, state certificate, or state permit. If the state license, state certificate, or state permit is suspended, revoked, non-renewed, or relinquished, then the C[ou]nty license will simultaneously and automatically be suspended, revoked, or non-renewed[~~or relinquished~~] and the license must immediately be relinquished[~~returned~~] to the D[el]epartment. The applicant shall provide the Department with written verification that all state requirements for license, certificate, or permit have been met at the time of the

application with the County or shall provide proof of application for the required state license, certificate, or permit, in such case copies of state permits must be provided within 10 working days.

SECTION 29. Title 6, Chapter 6.04, Section 6.04.110 is hereby renumbered as Section 6.04.230 and amended to read as follows:

6.04.230[110] Other required approvals/licenses/certificates/permits.

(a[1]) No business license shall be issued or renewed by the D[4]irector and/or approved by the B[6]oard unless the applicant has obtained all required approvals from zoning, fire, building, health, air quality, animal control or any[any] other inspection, license, certificate or permits for the profession, occupation, or business and has provided the department with a copy of the required approvals from zoning, fire, building, health, air quality, animal control or an other inspection, license, certificate or permit.

(b[2]) If a zoning, fire, building, health, air quality, animal control or any other inspection, license, certificate or permit is suspended, revoked, non-renewed or relinquished, the corresponding county business license shall be automatically suspended, revoked, not renewed or relinquished. The licensee must surrender the business license upon request from the D[4]epartment.

(c[3]) Should a business have multiple business licenses at a single premises, location, or establishment; the automatic suspension, revocation, non-renewal or relinquishment of any one business license under subsections (a[1]) and (b[2]) above, shall not result in the automatic suspension, revocation, non-renewal, or relinquishment of any other business license on the premises that is otherwise in compliance with its related zoning, fire, building, health, air quality, animal control or other inspection, license, certificate or permit.

(d[4]) Should a single business license cover more than one outlet or area within a single premises, location or establishment, only that portion of the business license connected to the outlet or area for which zoning, fire, building, health, air quality, animal control or any other inspection, license, certificate or permit is suspended, revoked not renewed, or relinquished shall be subject to automatic suspension, revocation, non-renewal or relinquishment.

SECTION 30. Title 6, Chapter 6.04, Section 6.04.120 is hereby renumbered as Section 6.04.240 and amended to read as follows:

6.04.240[120] Conducting business at location other than licensed.

It is unlawful for~~[In the event]~~ a licensee that carries on a business at a location to~~[shall]~~ conduct~~[his]~~ business from~~[at]~~ a location other than the place of business for which the license was issued.~~[or shall fail to conduct his business at the place for which the license shall have been issued.]~~ In the event the licensee violates this section, the Director or the B~~[b]~~oard~~[of commissioners]~~ may~~[shall]~~ revoke the~~[such]~~ license~~[forthwith]~~ and no new license shall be issued to the~~[such]~~ licensee without the approval of the Director or the B~~[b]~~oard~~[of commissioners first having been obtained]~~. This provision shall not apply to a licensee conducting a mobile business that has been licensed for such activity.

SECTION 31. Title 6, Chapter 6.04, Section 6.04.140 is hereby renumbered as Section 6.04.250 and amended to read as follows:

6.04.250[140] Penalty for violation.

(a) Except as otherwise specified, every person~~[- firm, association, partnership, corporation, institution or agency]~~ violating any of the provisions of Chapter[s] 4.08~~[and 4.09]~~ of Title 4, or~~[and]~~ any of the provisions of Titles 5, 6, 7, or 8, or Chapter 9.04 of this Code shall be guilty of a misdemeanor and shall be punished by a fine of not more than one

thousand dollars (\$1,000) or imprisonment of not more than six (6) months in the C[e]ounty jail, or by both such fine and imprisonment. A separate offense shall be deemed committed on each day during or on which a violation occurs.

In addition to the ~~[-penalties]~~ above-named penalties, the county business license of any person ~~[-, firm or corporation]~~ convicted of willfully violating any of the provisions of this code shall be subject to revocation ~~[having his or its license to do business within the county revoked]~~ by the Director or the B[b]oard ~~[-of commissioners]~~.

(b) Notwithstanding the provisions of subsection (a) of this section, a civil penalty may be imposed by a hearing officer or hearing board in lieu of a criminal penalty for violation of any ordinance enacted by the B[b]oard concerning the licensing or regulation of a business, unless there is a state law that provides a criminal penalty for the same act or omission. The penalty shall not exceed one thousand dollars (\$1,000) for each violation. Each day during or on which the violation continues constitutes a new violation. When conducting hearings the hearing officer shall follow Chapter 6.05 ~~[8.08]~~ of the ~~[Clark County C]~~code concerning the pleadings, admission, presumptions and procedure. All civil penalties imposed by the hearing officer or hearing board shall be remitted to the Department within ten (10) working days of the order.

(c) Upon the hearing officer or hearing board finding a violation has been affirmed, the hearing officer or hearing board shall levy such penalty, as provided for in Subsection (b) of this section, and require corrective action as deemed appropriate for the violation, subject to the following:

(1) First Offense, at least two hundred fifty dollars (\$ 250), but no more than one thousand dollars (\$1,000), per day;

(2) Second Offense, at least five hundred dollars (\$ 500), but no more than one thousand dollars (\$1,000), per day;

(3) Third Offense, at least seven hundred fifty dollars (\$750), but no more than one thousand dollars (\$1,000), per day;

(4) For any subsequent offense, one thousand dollars (\$1,000), per day.

(d) A person found to be in violation of any ordinance enacted by the B[b]oard concerning the licensing or regulation of a business, as provided for in Subsection (b) of this section, may pay the civil penalty recommended by the D[d]epartment in lieu of appearing before the hearing officer or hearing board, subject to the approval of the hearing officer or hearing board.

(e) In addition to the penalties that may be imposed by the hearing officer or hearing board, administration and/or investigation fees to cover actual costs incurred by the D[d]epartment may also be assessed [~~to the person that the hearing officer or hearing board has imposed a penalty~~].

(f) In determining the amount of the penalty imposed pursuant to subsection (b) of this section the hearing officer or hearing board should give careful consideration to certain factors including, but not limited to, the following:

(1) ~~t[F]he economic impact to the violator;~~_[-]

(2) ~~t[F]he seriousness of the violation;~~_[-]

(3) ~~t[F]he impact of the violation on the business community; and~~_[-]

(4) ~~t[F]he impact of the violation on public safety, health, and welfare.~~

(g) If payment of any imposed civil penalties is not received by the D[d]epartment within ten (10) working days of the order, a demand for payment notice will be sent requiring

payment within five (5) working days of receipt of the notice. If payment is not received by the D[el]epartment after this additional five~~[-]~~ (5) day period the case will be referred back to the hearing officer or hearing board and may result in additional penalties, issuance of a citation and/or revocation of any applicable business licenses.

(h) Any party aggrieved by a decision of the hearing officer or hearing board may seek judicial review of the decision of the hearing officer or hearing board in accordance with Rule 2.15 of the Rules of Practice for the Eighth Judicial District Court of the State of Nevada.

SECTION 32. Title 6, Chapter 6.04, Chapter 6.04, is hereby amended by adding a new Section 6.04.260 to read as follows:

6.04.260 Compliance with federal, state, and local laws required. It is unlawful for an applicant or licensee to fail to comply with all federal, state, and local laws and regulations pertaining to the licensing and operation of a business, including without limitation the payment of all license fees, application fees, permit fees, and liquor and gaming fees.

SECTION 33. Title 6, Chapter 6.04, Section 6.04.150 is hereby renumbered as Section 6.04.270 and amended to read as follows:

6.04.270[150] Authority to issue citations.

The[~~Licensing agents, the~~] D[el]irector and ~~agents[the assistant director]~~ of the D[el]epartment designated by the Director, including licensing agents, investigative agents, and auditors,[~~of business license~~] are authorized to prepare, sign and serve misdemeanor citations, pursuant to NRS Chapter 171 to enforce the provisions of Titles 5[4], 6, 7, [~~and~~]8, and Chapters 4.08 and 9.04 of this code, and shall diligently prosecute the violation thereof.

SECTION 34. Title 6, Chapter 6.08 is hereby amended by the adoption of a new chapter title as follows:

CHAPTER 6.08 - LICENSE FEES, RENEWALS, AND RECORDKEEPING
~~[APPLICATION AND ISSUANCE]~~

SECTION 35. Title 6, Chapter 6.08, Section 6.08.010 is hereby amended to read as follows:

6.08.010 License Period~~[Application forms--Preparation and contents]~~. Unless otherwise specified in this code or franchise agreement, the Department shall issue all business licenses, except for licenses issued under Chapter 4.08, on an annual or semiannual basis, in accordance with the provisions of Titles 6, 7, and 8 of this code. Each six (6) or twelve (12) month period shall be known as a licensing cycle or license period.

(a) Annual licenses shall be issued for a period of twelve consecutive months in such a manner that, based on license category pursuant to Titles 6, 7, and 8 of this code, various licenses shall expire and be due for renewal during different months throughout the calendar year.

(b) Semiannual licenses shall be issued for a period of six (6) consecutive months in such manner that, based on license category pursuant to Titles 6, 7, and 8 of this code, various licenses shall expire and be due for renewal during different months throughout the calendar year, provided that like businesses, insofar as possible, shall pay their license renewal fees in the same month.

~~[The director shall be the collector of county licenses and it shall be his duty to prepare and have printed adequate numbers of application forms for licenses. The application form shall include:~~

- ~~(a) The name of the person to whom the license is to be issued, together with the location for which the license is sought;~~
- ~~(b) The kind of business to be conducted;~~
- ~~(c) The date when the applicant proposes to commence business;~~
- ~~(d) An affidavit stating whether there has been any change in ownership in the business of the applicant or applicants during the preceding calendar year, and if there has been any change, that such change was made in compliance with NRS 104, Article 6;~~
- ~~(e) If the applicant or applicants will be engaged in business under a fictitious name, an affidavit that the applicant or applicants have complied with the provisions of NRS 602; except that the fictitious business name certificate may be filed without being notarized;~~
- ~~(f) If the applicant will be subject to a motel or hotel license tax, the applicant will provide a legal description for the location of the applicant's business premises with the application for business license.~~

~~The application form may include any number of additional questions as determined by the director.]~~

SECTION 36. Title 6, Chapter 6.08, Section 6.08.015 is hereby amended to read as follows:

6.08.015 Fees on new licenses~~[Investigation costs]~~.

(a) All license fees, permit fees, and taxes, except transient lodging taxes, certain franchise fee payments according to the terms of the applicable franchise agreements, and utility fees collected pursuant to Chapter 6.13 of this code, are due and payable in full in advance of the period of operation.

(b) For new applications, the applicable license/franchise/permit fee or tax for the upcoming period of operation is due in full at the time of application. In addition, fees and penalties shall be due for any prior period(s) wherein business was conducted by the applicant without a valid business license, pursuant to section 6.08.060.

(c) For new businesses, when the fee or tax for the new application is based upon gross revenue, the Director shall establish a fee of at least twenty-five dollars (\$25.00), based on estimated average gross revenues for businesses in the same license category, for the first period of operation. If it is subsequently determined that the average gross revenue fee assessed by the Department is greater than the fee based on actual gross revenue for the first period of operation, the licensee may request a refund in accordance with the provisions of section 6.08.090.

(d) For an existing business upon a change of ownership requiring a new application, when the fee or tax is based upon gross revenue, the fee or tax due from the new owner for the first license period shall be based upon the reported gross revenue of the prior owner in the immediately preceding full license period. In the event no return was filed by the previous owner in the immediately preceding license period, the Department shall estimate the amount of gross revenue for the period based on reporting history, industry averages, and/or other reasonable means of determining average gross revenue.

~~[Costs directly taxable to license applicant or one required to be found suitable or approved in Titles 6 or 7 include:~~

- ~~(a) Cost of taking and processing fingerprints and photographs;~~
- ~~(b) All costs directly attributable to the collection and review of criminal history information by the sheriff, and his report and recommendation;~~

- (c) ~~Cost of background investigation and reference interviews;~~
- (d) ~~Cost of financial investigation;~~
- (e) ~~Cost of report formation.~~

~~All of the costs shall be paid directly to the Las Vegas metropolitan police department as set forth in Section 6.08.115.]~~

SECTION 37. Title 6, Chapter 6.08, Section 6.08.020 is hereby amended to read as follows:

6.08.020 Certain license fees may be prorated~~[Director's responsibility to provide blank licenses and receipts].~~

(a) License fees required pursuant to Titles 6 and 7 of this Code may be prorated on a monthly basis, provided the license application is filed with the Department at least one (1) complete calendar month after the applicable license cycle has commenced.

(b) Prorated license fees shall be calculated as follows: The total license fee divided by the number of months in the license cycle, times the number of whole calendar months or fraction thereof remaining in the license cycle.

~~[The director shall cause to be printed a sufficient number of blank business licenses which shall be delivered to and controlled by the department of information systems.]~~

SECTION 38. Title 6, Chapter 6.08, is hereby amended by adding a new Section 6.08.025 to read as follows:

6.08.025 Fees on license renewals. (a) Except as otherwise specified for gaming and liquor licenses in Title 8 and transient lodging tax renewals in Title 4, the due date for renewal of all licenses in this code shall be the last day of the current licensing period. License

renewal fees for each license, as determined by the fee provisions in Titles 6, 7, and 8 of this code, shall be due and payable in full as of the due date.

(b) Persons required to pay license fees based upon the gross revenue of the business, as specified by the code, shall provide an estimate of the expected gross revenue of the business for the upcoming license period at the time of renewal. When estimating gross revenue for renewal of a business license, the gross revenue for the preceding license period shall be used as the basis. Fees based on gross revenue shall be determined in accordance with the fee rate schedule in section 6.12.995 of this code.

(c) Licensees may elect to allocate and apportion estimated gross revenue, pursuant to section 6.08.100, before determining fees due based on the rate schedule set forth in section 6.12.995.

(d) Where the actual gross revenue for a license period shall be in excess of the estimate for such period, the licensee shall be indebted to the county for any deficiency in fee paid for such period and liable therefore to the county in a civil action. If the renewal payment resulted in assessment of a late payment penalty, pursuant to section 6.08.030, the deficiency shall also be subject to a late payment penalty at the same rate originally assessed on the renewal.

(e) For licensees terminating their business operations, the Department may consider actual gross revenue in determining the proper fee for the period of operation.

(f) Any person making payment of license fees and/or penalties with a check that is returned to the Department due to insufficient funds or account closed status, or for any other reason, shall pay an additional fee of twenty-five dollars (\$25.00) along with the outstanding fees and/or penalties.

SECTION 39. Title 6, Chapter 6.08, Section 6.08.030 is hereby amended to read as follows:

6.08.030 Delinquency~~[Application—Procedure]~~. The Department shall rely upon the provisions of section 6.04.080 of this code in determining the timeliness of payments received. License renewal fees shall be considered delinquent if they are not received by the Department within fifteen (15) calendar days after the renewal due date, set forth in section 6.08.025, unless otherwise specified in this code or franchise agreement. Delinquent license fees shall be assessed late payment penalties, as provided in subsection (e), as follows, unless otherwise specified in this code or franchise agreement:

(a) If payment is received after fifteen (15) days and before thirty-one (31) days after the due date, ten percent (10%) of the license fee shall be assessed as a late payment penalty.

(b) If payment is received after thirty (30) days but before sixty-one (61) days after the due date, twenty percent (20%) of the license fee shall be assessed as a late payment penalty.

(c) All licenses for which the fees have not been received within sixty (60) days after the due date shall be automatically suspended, and a late payment penalty of thirty-five percent (35%) of the license fee shall be assessed. Businesses shall cease operations immediately upon being notified that the business license is suspended and shall not operate until the delinquent license is reinstated or a new license is issued.

(d) All licenses for which the fees have not been received within one hundred eighty (180) days after the due date shall be automatically revoked and may not be reinstated.

(e) The schedule of late payment penalties shall be as follows:

Date payment received	Fee only due	Fees plus 10% late payment penalty due	Fees plus 20% late payment penalty due	Fees plus 35% late payment penalty due. License Suspended	License Revoked
Payment received by due date or within 15 days after due date	X				
Payment received 16 to 30 days after due date		X			
Payment received 31 to 60 days after due date			X		
Payment received 61 to 180 days after due date				X	
Payment not received within 180 days after due date					X

~~[Each applicant for a business license shall fill out in full an application form and shall present the same to the director. The director shall determine the amount of license tax due and payable. In addition, each application for business license shall be accompanied by a forty-five dollar nonrefundable application processing fee to be collected by the director at the time of receipt of the application. In certain specified instances an advance, nonrefundable deposit toward the actual cost of investigation is also required].~~

SECTION 40. Title 6, Chapter 6.08, Section 6.08.040 is hereby amended to read as follows:

6.08.040 Reinstatement~~[Receipt of application--Delivery of license]~~. (a) Unless otherwise specified in this code or a franchise agreement, all licenses that have been automatically suspended due to delinquency may be reinstated within one hundred eighty (180) calendar days after the renewal due date, provided the business makes payment of:

(1) all delinquent license fees;

(2) a late payment penalty of thirty-five percent (35%) of the delinquent license fees;

(3) a one-hundred dollar (\$100.00) reinstatement fee; and

(4) license fees for the upcoming license cycle, if currently due.

(b) Reinstatement may be denied if it is known by the Department, at the time the reinstatement request is made, that any other applicable code requirements have not been satisfied.

~~[Upon the receipt of a complete application form, compliance by the applicant with all requirements with respect to the license applied for, and inspection of the business location, if required, the director shall issue a business license, unless there is a basis for denial of the application. The license shall state thereon:~~

~~(a) The name of the business as held out to the public, together with the address for which the license is issued;~~

~~(b) The kind of business authorized to be carried on under the license;~~

~~(c) The date the license period begins and ends.~~

~~The signature of the director shall be affixed upon the face of each license in order for it to be valid.]~~

SECTION 41. Title 6, Chapter 6.08, Section 6.08.050 is hereby amended to read as follows:

6.08.050 Licenses delinquent over one hundred eighty (180) days~~[Delivery of license and disposal of fees].~~ (a) Licenses that have been automatically revoked due to a delinquency of more than one hundred eighty (180) days shall not be reinstated. A new license application shall be required and the applicant, in addition to providing evidence that

operations were ceased during the period of license suspension and revocation, must make payment of the following amounts before a new license shall be issued:

(1) a one-hundred dollar (\$100.00) application fee;

(2) all applicable investigation fees;

(3) license fees for the current license cycle;

(4) all delinquent license fees for the revoked license; and

(5) a penalty of thirty-five percent (35%) of the delinquent license fees for the revoked license.

In addition, all other applicable code requirements must be satisfied before a new license may be issued.

(b) Whenever a license has been automatically revoked due to delinquency, the business shall be required to provide evidence that business operations were ceased during the period of license revocation. Failure to provide evidence shall result in the Department assessing license fees throughout the time the license was revoked.

~~[(a) The director, upon payment of the license tax due, and any outstanding payments due for the actual costs of specified investigations, shall authorize delivery of the business license and receipt for the money paid to the purchaser thereof.~~

~~(b) The director shall deposit in a timely manner with the treasurer all moneys received by him for licenses and fees.]~~

SECTION 42. Title 6, Chapter 6.08, Section 6.08.060 is hereby amended to read as follows:

6.08.060 License required – Penalty for violation~~[Authorization and classification of licenses]~~. It is unlawful for any business to operate in Clark County without a valid Clark County business license.

(a) In all cases where a business license required by this code has not been obtained before a business is commenced, license fees for the current licensing cycle, and for all prior licensing cycles in which the business operated without the benefit of licensure, shall be due.

(b) In addition to the fees that are due, a penalty for operating without a license in the amount of fifty percent (50%) of the license fees due, shall be assessed by the Department for every license period, or portion thereof, in which a business, for whatever reason, operated without a license.

(c) The Department may require an audit of the financial records of the business to determine the amount of the license fees and penalties due.

(d) Whenever the Department determines that a business is operating or was previously operating without ever obtaining a license or paying a license fee to the Department, the Department shall make its best efforts from any available information to determine a reasonable estimate of the total amount of license fees and penalties due to the Department. The provisions of subsection (b), as well as the provisions of section 6.04.050, shall apply in determining the amount of license fees and penalties due and in establishing the debt due to the county.

~~[A license shall authorize a party to transact the business described in such license at a particular location. Separate licenses shall be obtained for each branch, establishment or separate house of business and a license shall be obtained for every class and type of business~~

~~in this title 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 on the basis of gross income as provided for in this title.]~~

SECTION 43. Title 6, Chapter 6.08, Section 6.08.060 is hereby amended to read as follows:

6.08.070 Underestimate of the renewal fee~~[Semiannual licenses—Issuance]~~. (a)

Licensees that calculate renewal fees on the basis of gross revenue may be notified by the Department in writing that additional information is required whenever there has been a significant decrease in the renewal fee from previous license periods. Within thirty (30) days of notification by the Department, the licensee shall:

(1) Provide evidence to the Department substantiating that the fee in question was based on a fair representation of gross revenue for the previous license period. Such evidence may be audited by the Department; or

(2) Provide to the Department an amended renewal form and remit any unpaid license fees, plus a late payment penalty on the unpaid fees, pursuant to section 6.08.030.

(b) Failure of a licensee to respond within thirty (30) days of notification by the Department shall result in the Department automatically assessing additional fees, in an amount equal to the license fees paid in the immediately preceding license period, plus the applicable late payment penalty.

~~[A semiannual license shall be issued in accordance with Titles 6 of 7 of this code within the areas covered by these titles. Licenses may also be issued annually or for certain other terms specified by Titles 6 or 7 of this code..~~

~~The provisions of Titles 6 or 7 of this code calling for semiannual licenses shall be established in such manner that licenses in various businesses shall fall due at different times of the calendar year provided that like businesses insofar as possible shall pay their licenses in the same month.~~

~~Proration of semiannual license fees may be allowed on a per month basis for the unused portion of the semiannual period beginning with the month the license application is filed with the department if it is filed at least one month after the scheduled license renewal cycle has begun.]~~

SECTION 44. Title 6, Chapter 6.08, Section 6.08.080 is hereby amended to read as follows:

6.08.080 Recordkeeping[Term of annual license]. (a) It is unlawful for a licensee to fail to keep adequate financial and operational records. Adequate financial and operational records include, but are not limited to, original copies of all sales invoices and credit slips for a period of three (3) years prior to the end of the most recently concluded license period together with a monthly gross revenue summary in journals or similar records for the same period of time.

(b) Any allowable deductions from gross revenue, as defined in section 6.04.005.075, must be reflected in a monthly summary and must be substantiated by original documentation.

(c) Failure of a licensee to maintain adequate records of gross revenue and deductions from gross revenue may result in a disallowance of deductions and may be grounds for suspension, revocation, or non-renewal of the licensee's business license

~~[The term "annual license" as used in this title. does not necessarily mean a year commencing January 1st, but shall mean a period of twelve consecutive months depending~~

~~upon the license cycle. Proration of annual license fees may be allowed on a per month basis for the unused portion of the annual period beginning with the month the license application is filed with the department if it is filed at least one month after the scheduled license cycle has begun].~~

SECTION 45. Title 6, Chapter 6.08, Section 6.08.090 is hereby amended to read as follows:

6.08.090 Refunds~~[Recordkeeping]~~. (a) If a person believes that fees have been overpaid, a written request for refund must be submitted to the Department within three (3) years of the last day of the license period for which the refund is requested.

(b) The written refund request must specify the nature of the alleged overpayment and summarize the amount of the alleged overpayment for each licensing cycle included in the refund request.

(c) The Department shall reserve the right to audit any business requesting a refund, in order to verify the validity of the claimed overpayment.

(d) Once verified by the Department, the amount of the overpayment shall first be applied against any unpaid amounts currently due from the person. After application of the overpayment against amounts due, the Department shall certify any remaining balance for refund and submit the refund information to the Board for approval.

(e) Upon approval by the Board, the refund shall be paid to the person

~~[(a) All license/franchise/permit fees and taxes, except room revenue taxes, certain franchise fee payments according to the terms of the franchise agreements, and utility fees collected pursuant to Chapter 6.13 of this code, are due and payable in full in advance of the period of operation.~~

~~For new applications, the applicable license/franchise/permit fee or tax is due in full at the time of application. When the fee or tax for the new application is based upon gross receipts or gross revenue, the director shall establish an average gross revenue fee for the appropriate period by type of industry. The figures selected may be used as a basis for payment for the first period of operation. In the event of overpayment at the end of the period covered in the initial application, the overpayment may be refunded after an audit is conducted by the department; however, the minimum payment for any period shall be forty two dollars. An audit shall not be conducted nor a refund given for overpayment if the business goes out of business during its first licensing cycle.~~

~~(b) The director and any other officer designated by the director shall have the power and authority to enter any store, building or other place in which such business is being conducted at any time during the business hours and have access to the books and records of such business for the purpose of ascertaining proper payment of license fees and compliance with provisions of the Clark County Code and applicable franchise agreements. Any audit of the amounts due must not include any period for the licensing of the business ending more than three years before the date of the audit, unless the business has been operating without such a license or the auditor has reason to believe that the business has made a fraudulent or material misstatement of its revenue. Every audit shall be conducted in conformity with generally accepted auditing standards and procedures and shall be of sufficient scope to accomplish the purpose for which it was performed. The information received from the licensee under the provisions of this section shall be confidential and available only to those officials concerned in such matters.~~

~~(c) All fees assessed after the completion of an audit by the department are due and payable to the county within thirty days from the receipt of the audit billings. Fees not paid on~~

~~or before thirty days from receipt of the audit bills are assessed interest at the rate of one percent per month until paid.~~

~~(d) Where the gross receipts or gross revenue during the preceding period shall be in excess of the estimate for such period, the licensee shall be indebted to the county for any deficiency in fee paid for such period and liable therefor to the county in a civil action.~~

~~No license shall be issued to such licensee for any subsequent period unless and until such deficiency, including any interest due, is paid in full. As a guide in estimating gross receipts or gross revenue for a subsequent renewal of a business license the preceding license period gross revenue or gross receipts shall be used as a basis for such estimate.~~

~~e) For licensees terminating their business operation, gross sales and gross revenue or gross receipts will be considered in determining the proper fee.~~

~~(f) It is unlawful for a licensee to fail to keep adequate records of gross sales and gross receipts or gross revenue. Adequate records include, but are not limited to original copies of all sales invoices and credit slips for a period of three years prior to the end of the most recent license period together with a monthly gross sales and gross receipts or gross revenue summary in journals or similar records for the same period of time.~~

~~(g) Any allowable deductions from gross sales must be reflected in a monthly summary and must be substantiated by original documentation.~~

~~(h) Failure of a licensee to maintain adequate gross sales records as well as gross receipts or gross revenue may result in a disallowance of deductions and may be grounds for suspension, revocation, or nonrenewal of the licensee's business license].~~

SECTION 46. Title 6, Chapter 6.08, Section 6.08.095, entitled "Audit appeals process" is hereby repealed in its entirety, to provide for adoption of a similar provision in a new chapter, Chapter 6.09.

SECTION 47. Title 6, Chapter 6.08, Section 6.08.100 is hereby amended to read as follows:

6.08.100 Allocation and apportionment of gross ~~sales or~~ revenue. Every person doing business in this county, outside the incorporated cities, which has ~~gross sales,~~ gross revenue ~~or gross receipts~~, which is taxable both within and without this state or county may elect to pay the license fee based on gross revenue, as defined in section 6.04.005.075,~~rate set out in Section 6.12.835~~ or to allocate and apportion the~~his~~ gross revenue as provided in this section. In either case, gross revenue shall be subject to license fees in accordance with the rate indicated in section 6.12.995. Once the election is made to use allocation and apportionment of gross revenue for reporting purposes, the licensee must continue to use the method consistently in all future licensing cycles, unless the Director authorizes the licensee to discontinue use of allocation and apportionment.

(a) For purposes of allocation and apportionment of gross revenue under this section, a business is taxable in another state, county, or incorporated city if:

(1) In that state, ~~or~~ Nevada county, or incorporated city, it is subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax; or

(2) That state, ~~or~~ Nevada county, or incorporated city has jurisdiction to subject the business to a net income tax regardless of whether, in fact, the state, ~~or~~ Nevada county, or incorporated city does or does not assess that tax.

(b) The following revenues are fully reportable to Clark County as gross revenue and shall be added to the apportioned revenues resulting from subsections (d) through (l) of this section:

(1) Net rents and royalties from real property located in this county are entirely allocable to this county.

(2) Net rents and royalties from tangible personal property are entirely allocable to this county:

(A) If and to the extent that the property is utilized in this county; or

(B) In their entirety if the business' commercial domicile is in this county and the business is not organized under the laws of or taxable in the county in which the property is utilized.

(3) When rents and royalties are received from tangible personal property utilized both within this county and within another county or incorporated city where the business is taxable, the following method shall be utilized to determine t[F]he extent of utilization of tangible personal property in this[a] county. Rents and royalties shall be multiplied[is determined by multiplying the rents and royalties] by a fraction, the numerator of which is the number of days of physical location of the property in[the] Clark C[e]ounty during the rental or royalty period in the taxable year and the denominator of which is the number of days of physical location of the property everywhere during all rental or royalty periods in the taxable year. If the physical location of the property during the rental or royalty period is unknown or unascertainable by the business,[tangible personal property is utilized in the county in which] the presumption shall be made that the property was located within the state, county, or incorporated city where[at the time] the renter[rental] or royalty payer took initial physical delivery of the property[obtained possession].

(c) (1) Capital gains and losses from sales of real property located in this county are allocable to this county.

(2) Capital gains and losses from sales of tangible personal property are allocable to this county if:

- (A) The property had a situs in this county at the time of the sale; or
- (B) The business' commercial domicile is in this county and the business is not taxable in the state or Nevada county in which the property had a situs.

(3) Capital gains and losses from sales of intangible personal property are allocable to this county if the business' commercial domicile is in this county.

(d) All remaining gross revenue, not specifically addressed in (b) and (c) of this section, shall be apportioned to this county by multiplying the gross revenue by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator of which is three.

(e) The property factor is a fraction, the numerator of which is the average value of the business' real and tangible personal property owned or rented and used in this county during the license period and the denominator of which is the average value of all the business' real and tangible personal property owned or rented and used during the license period.

(f) Property owned by the business is valued at its original cost. Property rented by the business is valued at eight times the net annual rental paid by the business less any annual rental rate received by the business from subrentals.

(g) The average value of property shall be determined by averaging the values at the beginning and ending of the license period but the ~~License~~ Director may require the averaging of monthly values during the license period if reasonably required to properly reflect the average value of the business' property.

(h) The payroll factor is a fraction, the numerator of which is the total amount paid in this county during the tax period by the business for compensation and the denominator of which is the total compensation paid everywhere during the tax period.

(i) Compensation is paid in this county if:

(1) The individual's service is performed entirely within the county;

(2) The individual's service is performed both within the county and without the county or state, but the service performed without the county or state is incidental to the individual's service within the county; or

(3) Some of the service is performed in the county and

(A) The base of operations or, if there is no base of operations, the place from which the service is directed or controlled is in this county, or

(B) The base of operations or the place from which the service is directed or controlled is not in any state or county of this state in which some part of the service is performed, but the individual's residence is in this county.

(j) The sales factor is a fraction, the numerator of which is the total sales, as defined below, of the business in this county during the tax period, and the denominator of which is the total sales of the business everywhere during the tax period.

(k) Sales of tangible personal property are in this county if:

(1) The property is delivered or shipped to a purchaser, other than the United States Government, within this county regardless of the f.o.b. point or other conditions of the sale; or

(2) The property is shipped from an office, store, warehouse, factory or other place of storage in this county and:

(A) The purchaser is in the United States Government, or

(B) The business is not taxable in the state or Nevada county of the purchaser.

(l) Sales, other than sales of tangible personal property, are in this county if:

- (1) The income-producing activity is performed in this county; or
- (2) The income-producing activity is performed both in this county and outside this state or county of this state and a greater proportion of the income-producing activity is performed in this county than in any other state or Nevada county, based on costs of performance.

(m) Gross revenues determined through the allocation and apportionment method, as set forth in this section, shall be subject to business license fees, pursuant to the schedule of fees in section 6.12.995.

(~~n~~) If the allocation and apportionment provisions of this section do not fairly represent the extent of the business' activity in this county, the business may petition for, or the ~~license~~ Director or ~~his~~ designee may require, in respect to all or any part of the business' activity, if reasonable:

- (1) Separate audit and/or accounting;
- (2) The exclusion of any one or more of the factors;
- (3) The inclusion of one or more additional factors which will fairly represent the business' business activity in this county; or
- (4) The employment of any other method to effectuate an equitable allocation and apportionment of the business' gross revenue.

(~~o~~) Because the business is in the best position to determine the extent and nature of its business activity in other states or Nevada counties, the burden is on the business to produce evidence that the formula set forth herein is not equitable or that it is taxed or taxable in the states where its sales are delivered. (372 A.2d 1305)

~~[(o) Words and terms used in this section have the meaning ascribed to them in the Multi-State Tax Compact set out in Chapter 371 of the Statutes of Nevada 1967 and Public Law 86-272 (15 U.S.C. Section 351) unless a different meaning clearly appears in the context where used or in Section 6.04.005.~~

~~(p) This section applies to all license fees paid and payable on or after September 30, 1992 as adjusted by NRS 11.190.]~~

~~(p[q]) "Commercial domicile" means the principal place from which the trade or business of the taxpayer is directed or managed.~~

SECTION 48. Title 6, Chapter 6.08, Section 6.08.110 is hereby amended to read as follows:

6.08.110 Las Vegas Metropolitan Police Department investigation and reporting procedure. (a) For all business license applications which require investigation pursuant to~~law found in~~ Titles 6 and 7 of ~~this~~~~the Clark County~~ code, the Director~~of business license~~ shall refer the criminal history portion~~and, if applicable, the financial history portion~~ of the application to the LVMPD~~Las Vegas metropolitan police department (LVMPD)]~~ for investigation.

(b) The LVMPD shall fingerprint each applicant and investigate the applicant's reputation, character, arrests, conviction and any pending litigation record. The LVMPD shall also verify the accuracy and completeness of the information submitted by each applicant. The LVMPD shall forward one set of fingerprints of each applicant to the Central Repository for Nevada Records of Criminal History. The Central Repository for Nevada Records of Criminal History is authorized to submit the fingerprints to the Federal Bureau of Investigation for its report and to exchange fingerprint data with the Federal Bureau of

Investigation. The purpose for such submission of fingerprints is to allow for a state and federal criminal records investigation to determine suitability for licensure and pursuant to authority under and in conformance with Nevada Revised Statutes 239B.010(1)(a) and Federal Public Law 92-544.

(c) ~~In the event the LVMPD determines that it cannot otherwise conduct a complete background investigation, it may require the applicant to submit a financial questionnaire and may investigate the applicant's financial background and funding sources necessary to complete the criminal investigation.~~

~~(d)~~ The LVMPD shall report the results of its investigation to the D[d]irector within thirty (30) days of its receipt ~~by Metro~~ of a complete application. Additional investigation time may be granted by the B[b]oard upon request by the LVMPD.

(d[e]) All information obtained by the LVMPD from its background investigation shall be maintained in a confidential file and made available only to the Department, C[c]ounty C[c]ommissioners, law enforcement officers, Hearing Officers, office of the District Attorney, and peace officers of the state. The LVMPD ~~commissioners may examine the investigation file, or the police department~~ may send a confidential report to ~~the individual members of~~ the B[b]oard and the Department. ~~of county commissioners in their capacity as officers within the criminal justice system of Clark County in a sealed envelope marked "confidential."~~ The report ~~individual commissioners~~ shall be safeguarded ~~such report~~ so as to comply with the "Crime Control Act of 1973" (Code of Federal Regulations Title 28, Chapter 1, Part 20[CFR]). Neither the Board nor the Department ~~and~~ shall ~~not~~ permit or allow any other person access to such records. The reports ~~but~~ shall be delivered back ~~such reports~~ to LVMPD ~~Metro~~ immediately after the B[b]oard meeting in which the application for the license is ~~was~~ discussed.

(e[f]) In the event an applicant for a business license for which an investigation is required is a partnership or corporation, every partner or stockholder owning, holding or voting ten percent or more of the issued stock interest or units issued shall apply for licensure. The B[b]oard may require any partner or stockholder owning, holding or voting less than ten percent of the issued stock, interest or units issued to apply for licensure. Limited partners not having voting rights shall not be required to apply for licensure unless required by the B[b]oard, but their interest must be disclosed.

SECTION 49. Title 6, Chapter 6.08, Section 6.08.115 is hereby amended to read as follows:

6.08.115 Investigation fees. (a) Every~~[-applicant or]~~ person for which a separate background investigation is required, as specified by this code, shall pay the entire cost incurred to complete such investigation, whether the application is approved or denied. ~~[All investigation fees shall be paid directly to the Las Vegas metropolitan police department (LVMPD) prior to issuance of any license or finding of suitability.]~~

(b) Except as otherwise provided in this code, a~~[A]~~t the time of application for any license which requires a personal history background investigation, the applicant shall pay a nonrefundable investigation fee deposit of three hundred dollars (\$300.00) to the LVMPD as required for each respective license or finding of suitability, except for applications for bathhouse permits pursuant to Chapter 7.09~~[6.135 and “outcall promoter” licenses pursuant to Chapters 6.140 and 8.50]~~, in which case the fee deposit shall be one hundred seventy-five dollars (\$175.00).

(c) The LVMPD may require prepayment of additional investigation fees as necessary to cover anticipated costs. In the event additional investigation costs exceed one thousand dollars

(\$1,000), the LVMPD shall request approval from the D[~~d~~]irector~~[-of business license, who may refer the request to the board]~~ for final approval of such additional cost. Any investigation fees paid by the applicant in excess of those necessary to cover the full cost of such investigation, other than the nonrefundable deposit, shall be refunded to the applicant upon written request.

(d) The LVMPD shall maintain an accounting of all investigative activity for which the applicant shall be responsible, including the date, actual hours expended, description of activity, and the name of the investigator(s) performing same. Such investigative records shall be compiled as the activities are performed and shall be promptly made available to the applicant~~[-business license]~~ or the D[~~d~~]epartment~~[-or board,]~~ as applicable, upon written request.

(e) In the event any person~~[applicant or general partner, officer or major stockholder]~~ owning at least ten percent of an applicant has been investigated for liquor or gaming licensure or finding of suitability within one year of application, such~~[-applicant or other]~~ person shall not be required to pay the~~an~~ investigation fee deposit, pursuant to Subsection (b), but shall pay only such cost as the LVMPD may reasonably incur to update the~~[his or her]~~ investigation.

SECTION 50. Title 6, is hereby amended by adoption of a new chapter as follows:

CHAPTER 6.05 - APPEALS AND HEARINGS

Sections:

6.05.010 Board delegation and authority.

6.05.020 Hearing Officers – Qualifications, term, and conduct.

6.05.030 Hearing Officers – Compensation.

6.05.040 Hearing Officers – Authority.

6.05.050 License appeal and hearing process.

6.05.060 Temporary business license suspension or revocation hearing process.

6.05.070 Emergency temporary suspension hearing process.

6.05.080 Hearing requirements.

6.05.090 Hearing evidence.

6.05.100 Hearing record.

6.05.110 Appeal of Hearing Officers' decision.

6.05.010 Board delegation and authority. (a) The Board, for purposes of this Chapter, means the Board of County Commissioners. The Board may appoint Business License Hearing Officers to act on its behalf in conducting appeals, and hearings pursuant to section 6.04.190 of this code, as provided in this Chapter.

(b) Appeal and compliance hearings may be conducted by an individual Hearing Officer or multiple Hearing Officers.

6.05.020 Hearing Officers – Qualifications, term, and conduct. (a) Hearing Officers shall be appointed by, and shall serve at the pleasure of, the Board and must:

(1) be a resident of the state of Nevada;

(2) be a graduate of an accredited four (4) year college with at least five (5) years experience in public administration or be a graduate of an accredited law school; and

(3) complete a four (4) hour course of classroom instruction in administrative law, provided by the office of the district attorney, prior to hearing any appeals or compliance matters.

(b) Hearing Officers shall not conduct or participate in any hearing or decision in which they or any of the following persons has a direct or substantial financial interest, or

management role or decision making authority: spouse, sibling, child or step-child, parent or step-parent, in-laws, or past or present business associates. Hearing Officers shall not participate in any hearing or decision concerning any business with which they are negotiating or have an arrangement or understanding concerning possible ownership interest, partnership, or employment. Any actual or potential conflict of interest shall be disclosed prior to such hearing.

(c) Should all Hearing Officers be disqualified pursuant to subsection (b), the Board shall conduct the hearing.

(d) No current employee of the Department shall be appointed as a Hearing Officer.

6.05.030 Hearing Officers – Compensation. Hearing Officers, unless employed by the county, shall be entitled to compensation from the county for services rendered on any given hearing at the rate of seventy dollars (\$75.00) per hour with a maximum chargeable time of ten hours per hearing. In the event that a Hearing Officer serves more than ten (10) hours on any given hearing, the Hearing Officer may submit to the Board a written statement requesting additional compensation and setting forth the reasons therefore. The Board may authorize such additional compensation at the rate of seventy dollars (\$70.00) per hour if it is satisfied that the additional hours of service were justified and necessary.

6.05.040 Hearing Officers – Authority. Matters subject to hearing by Hearing Officers shall include:

(a) appeals of business license denials, revocations, non-renewals, or suspensions pursuant to the provisions of this code;

(b) appeals of denials, revocations, non-renewals, or suspensions of work identification cards pursuant to Chapter 6.10 of this code,

(c) hearings delegated by the Board or Director pursuant to section 6.04.190,

(d) emergency temporary suspension hearings pursuant to section 6.04.200, and

(d) any other matters delegated to the Hearing Officers by the Board or Director.

6.05.050 License appeal and hearing process. (a) Except as otherwise provided in sections 6.05.060 and 6.05.070 for temporary business licenses and emergency temporary suspensions, if the Director denies, suspends, revokes, or does not renew a license the applicant or licensee may appeal the decision by filing a written appeal with the Director within thirty (30) calendar days after the date of the Department's written notice. If the applicant fails to file an appeal within thirty (30) calendar days after the date of written notice: (1) the denial, suspension, revocation, or non-renewal of a license shall become final, and (2) the Director shall have the authority to take possession of the license.

(b) Except for an emergency temporary suspension, pursuant to 6.05.070, an appeal shall automatically stay such suspension, revocation, or non-renewal pending the outcome of the appeal.

(c) The applicant or licensee's written appeal must include: (1) a copy of the Department's notice of the action or decision; (2) the applicant or licensee's written arguments against each alleged act of non-compliance contained in the notice of denial, suspension, revocation, non-renewal, or notice to appear to show cause.

(d) Upon receipt of the written appeal, the Department shall place the matter on the agenda of the Board for referral of the matter by the Board to a Hearing Officer.

(e) Upon Board referral of the matter to a Hearing Officer, the Department shall set a hearing to be held at the next available regular hearing date. If requested by the appellant or Hearing Officer in writing, the Department may grant a postponement to a later regular meeting if such request is for good cause.

(f) At least ten (10) working days prior to the hearing date, the Department shall give written notice of the hearing date, time, and place to the applicant or licensee.

(g) The appellant may, in a written statement, agree to waive the right to ten (10) working days prior written notice of the hearing date, time, and place. Upon receipt of such waiver, and no less than three (3) working days prior to the hearing date, the Department shall give verbal notice of the hearing date, time, and place to the applicant or licensee.

(h) The Hearing Officer shall hear relevant information presented by witnesses and counsel and review documents and exhibits submitted in the hearing proceeding by the parties.

(i) The Hearing Officer may affirm, reverse, or modify the action of the Director.

(j) The Hearing Officer shall render a written decision, setting forth the findings of fact and conclusions of law, and shall deliver the written decision to the Director and the applicant or licensee within ten (10) working days after the close of the hearing. The decision shall be binding on the parties. Decisions may be appealed pursuant to the provisions of section 6.05.110.

6.05.060 Temporary business license suspension or revocation hearing process.

(a) A written notice of the intent to suspend or revoke a temporary business license shall inform the temporary licensee of the reason or reasons for such suspension or revocation and set forth the date, time, and place for the temporary licensee to appear before a Hearing

Officer to show cause in the matter. The date set for the hearing shall not exceed seven (7) working days after issuance of the notice of intent to suspend or revoke the temporary license.

(b) The Hearing Officer shall hear relevant information presented by the witnesses and counsel and review documents and exhibits submitted in the hearing proceeding by the parties. The temporary licensee may present evidence that the circumstances resulting in issuance of the notice of intent to suspend or revoke the temporary license have been corrected and/or that suspension or revocation of the temporary license would be inappropriate due to errors of fact or law.

(c) The Hearing Officer may uphold or reverse the Director's decision to suspend or revoke the temporary business license, or may otherwise limit or condition the temporary business license. In the event the Hearing Officer upholds the Director's decision to revoke the temporary business license, the Director shall have the authority to take possession of such license.

(d) The Hearing Officer shall render a written decision, setting forth the findings of fact and conclusions of law, and shall deliver the written decision to the Director and the temporary licensee within five (5) working days after the close of the hearing. The decision shall be binding on the parties. Decisions may be appealed pursuant to the provisions of section 6.05.110.

6.05.070 Emergency temporary suspension hearing process. (a) An order for emergency temporary suspension, pursuant to Section 6.04.200, shall set forth in writing the date, time, and place for hearing, which shall be held not later than seven (7) working days after issuance of the order. The Department may grant a postponement to a later meeting date only upon written request by the licensee and for good cause.

(b) The Hearing Officer shall hear relevant information presented by the witnesses and counsel and review documents and exhibits submitted in the hearing proceeding by the parties. The licensee may present evidence that the circumstances necessitating the emergency temporary suspension order have been corrected and/or that issuance of the order was not appropriate due to errors of fact or law.

(c) The Hearing Officer may continue or rescind the emergency temporary suspension order, or may limit or condition the license, or take other action in relation to the license of one or more persons in the operation without affecting other individual licensees or the licensed establishment. At the Hearing Officer's discretion a verbal decision may be issued in the matter at the time of hearing or the emergency temporary suspension may be continued until issuance of the Hearing Officer's written decision, which shall be delivered to the Director and the licensee no later than two (2) working days after the date of hearing. In the written decision, the Hearing Officer shall set forth findings of fact and conclusions of law.

(d) Decisions of Hearing Officers, whether initially issued verbally or in writing, shall be immediately effective upon issuance and shall be binding on the parties. Decisions may be appealed pursuant to the provisions of section 6.05.110.

6.05.080 Hearing requirements. (a) At the hearing, all witnesses shall be sworn before the Hearing Officer.

(b) The applicant or licensee shall be required to attend the hearing and may be called as a witness. An applicant or licensee that does not present information on his or her own behalf, may be called and examined, as if under cross-examination, by the Department or legal counsel. Failure of the applicant or licensee to attend the hearing, without good cause, shall result in affirmation of the Director's decision.

(c) The applicant or licensee shall bring to the hearing all licenses, permits, or certificates issued pursuant to Titles 4, 5, 6 and 7 and Chapter 9.04, as applicable.

(d) The parties to the hearing may, at their own expense, be represented by an attorney.

(e) The Hearing Officer shall not be required to transcribe testimony at a hearing. It shall be the sole responsibility of the party desiring a transcript of the proceeding to provide a certified court reporter. Said transcript shall become a part of the hearing record and be available to all parties and the Hearing Officer.

(f) The burden of proof is upon the appellant to convince the Hearing Officer that errors were made in denying, revoking, suspending, issuing an order for emergency temporary suspension, or refusing to renew a license or a work identification card.

(g) Every party to a hearing shall be able to:

(1) call and examine witnesses;

(2) introduce relevant evidence, including the transcript of testimony at an investigative hearing conducted by or on behalf of the Board;

(3) cross-examine opposing witnesses on matters relevant to the issues of the case, even though the matter was not covered in a direct examination;

(4) impeach any witness regardless of which party first called him or her to testify; and

(5) offer rebuttal evidence.

6.05.090 Hearing evidence. (a) Hearing Officers shall not be bound by technical rules relating to evidence and witnesses and shall control the evidence, reserving to themselves the power to exclude testimony or exhibits they do not consider relevant.

(b) Hearing evidence may include:

(1) business records; copies of official police reports; and investigation reports from the Department or other agencies, if the Hearing Officers deem them relevant; and

(2) any other evidence deemed relevant by the Hearing Officers. Such evidence may be admitted and shall be sufficient to support a finding if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs, regardless of the existence of any common law or statutory rule which might make improper the admission of such evidence over objection in a civil action.

6.05.100 Hearing record. (a) The hearing record shall include all of the following documents:

(1) a copy of the written appeal;

(2) all hearing evidence, as set forth in section 6.05.090;

(3) a transcript of the hearing, if one was made;

(4) copies of correspondence between the parties pertaining to the hearing; and

(5) a copy of the Hearing Officer's written decision.

(b) Throughout the hearing process, the Department shall be responsible for maintaining the hearing record, and shall make the record available for review by the Hearing Officer and the applicant or licensee.

(c) Upon receipt of the Hearing Officer's written decision, the Department, on behalf of Hearing Officer, will maintain the original of the report and all original hearing records.

6.05.110 Appeal of Hearing Officer's decision. (a) The applicant or licensee may appeal the Hearing Officer's decision by filing a written appeal with the Director within ten (10) working days of the Hearing Officer's written decision. The Director will place the item

before the Board at the next available meeting and notify the applicant or licensee of the meeting date and place. Filing of such appeal shall not stay continuance of an emergency temporary suspension order.

If the licensee fails to file an appeal within ten (10) working days of the Hearing Officer's written decision, the decision shall be final and binding on all parties.

When the Hearing Officer's written decision affirming the denial, suspension, emergency temporary suspension, revocation, or non-renewal of a license becomes final, the Director shall have the authority to take possession of the license.

(b) The Director may appeal the Hearing Officer's decision to the Board by filing a written appeal with the Clark County Clerk, Commission Division and serve a copy on the other parties within ten (10) working days of the date of the Hearing Officer's written decision.

(1) When such an appeal is filed, the Clerk will refer the matter for placement on the agenda of the Board for review at the next available regular meeting.

(2) Upon notice of such filing, the Chair of the Board may grant a stay in the Hearing Officer's decision upon a showing that it is in the best interest of the public that such stay be granted.

(c) A written appeal to the Board shall include: (1) a copy of the Hearing Officers' written decision, and (2) a written statement by the party appealing the decision detailing errors in the Hearing Officers' findings of fact and/or conclusions of law by making specific reference to the record and/or law.

(d) The Director shall notify the applicant or licensee in writing of the Chair of the Board's decision to grant a stay, and the date, time, and place to appear before the Board for hearing.

(e) The Board will hear the appeal and review the matter, considering the information in the hearing record, as set forth in 6.05.100, and such arguments by the parties in support of or in opposition to the filed written appeal to the Hearing Officer's written decision. The Board may affirm, modify, or reverse the Hearing Officer's decision.

(f) All decisions by the Board shall be final. In all matters other than continuance of an emergency temporary suspension, the Director shall have the authority to take possession of the license if the decision to suspend, revoke, or not renew is affirmed by the Board.

(g) Any person aggrieved by a decision of the Board may file or cause to be filed a petition for judicial review of the Board's decision in the District Court, as provided by NRS 34.

SECTION 51. Title 6, is hereby amended by the adoption of a new chapter as follows:

CHAPTER 6.06 - APPLICATION AND COMPLIANCE REQUIREMENTS

Sections:

6.06.010 Fees required at time of application.

6.06.020 LVMPD background investigations.

6.06.030 Financial and operational background suitability investigations.

6.06.040 Application.

6.06.050 Contents of a business license.

6.06.010 Fees required at time of application. Unless otherwise specified in code, each application for a business license shall be accompanied by:

(a) a one-hundred dollar (\$100.00) non-refundable application processing fee,

(b) business license fees, as provided in Titles 6, 7, and 8 of this code, for each license for which the applicant has applied, and

(c) if applicable, pursuant to the licensing provisions in Titles 6, 7, or 8 of this code, a nonrefundable deposit, in accordance with section 6.08.115, toward the cost of the background investigations set forth in sections 6.06.020 and 6.06.030.

6.06.020 LVMPD background investigations. The cost directly attributable to any background investigation for a business license and/or a finding of suitability pursuant to Titles 4, 5, 6, 7, 8, and 9, shall be paid directly to the LVMPD as set forth in section 6.08.115. As part of that investigation, LVMPD will:

- (a) review the applicant(s) criminal history information,
- (b) conduct the background investigation and reference interviews,
- (c) take and process fingerprints and photographs,
- (d) compile the criminal history report, and
- (e) deliver the investigation report to the Director.

6.06.030 Financial and operational background suitability investigations. A financial and operational background suitability investigation conducted by the Department for a business license pursuant to Titles 4, 5, 6, 7, 8, and 9, may include the Department:

- (a) reviewing the applicant(s) financial history information,
- (b) conducting a background investigation and reference interviews,
- (c) auditing and/or examining existing personal and/or business records, and
- (d) compiling an investigation report.

6.06.040 Application. (a) The Director shall determine the forms to be used for a business license application.

(b) Each application is required to be complete and must include:

(1) the name of the applicant to whom the license is to be issued,

(2) a verifiable business address for the location where the business will be conducted or, as applicable, from which a mobile business will be based,

(3) a description of all business activities proposed to be conducted by the applicant,

(4) the date the applicant proposes to commence business operations,

(5) the applicant's affidavit asserting compliance with child support laws,

(6) if the applicant will be conducting business under a fictitious name, the applicant's affidavit that he or she is in compliance with the provisions of NRS 602, and a copy of the fictitious firm name certificate pursuant to Clark County code section 6.04.020,

(7) a survey form as prescribed by the Clark County Fire Department,

(8) proof that the applicant has the legal right to use the proposed business property for the business activities listed on the application,

(9) proof of compliance with the requirements of the Nevada Department of Taxation,

(10) if the applicant is registered with the Nevada Secretary of State, a file-stamped copy of the articles of incorporation, or articles of organization, or a certificate of good standing,

(11) proof of compliance with the mandatory industrial insurance requirements,

(12) any additional documents required in accordance with Titles 4, 5, 6, 7, 8, and Chapter 9.04 of this code.

(13) Signature(s) of authorized representative(s) of the business, as follows:

(A) the owner, if a sole proprietorship;

(B) at least one (1) general partner in a partnership or joint venture;

(C) an executive officer of a corporation;

(D) a manager of a limited liability company; or

(E) a personal representative of the business specifically authorized to sign the application. Written evidence of the signer's authority must be attached to the application.

6.06.050 Contents of a business license. A Clark County business license shall contain the following information:

(a) the name of the business,

(b) the business address for which the license is issued,

(c) the activities for which the business license is issued,

(d) the duration of the business license, including the date the license period begins and ends,

(e) any applicable limitations or conditions, and

(f) the Director's signature affixed upon the face of the license.

SECTION 52. Title 6, is hereby amended by adoption of a new Chapter as follows:

CHAPTER 6.09 – LICENSE, FEE, AND TAX COMPLIANCE

Sections:

6.09.010 Audit requirement.

6.09.020 Period of audit.

6.09.030 Audit methodology.

6.09.040 Confidentiality.

6.09.050 Inadequate Records.

6.09.060 Audit bill – payment due.

6.09.070 Audit appeals process.

6.09.080 Penalty for deficiency resulting from negligence.

6.09.090 Penalty for deficiency resulting from fraud or intentional evasion.

6.09.010 Audit requirement. All businesses required to be licensed, pursuant to section 6.04.010 of this code, may be subject to audit by the Department, at the Department's sole discretion, for the purpose of ascertaining the proper payment of license fees and compliance with provisions of the Clark County Code and applicable franchise agreements. In the event of an audit, businesses shall comply with the audit request by making available all books and records of the business for the audit period for inspection by the Department.

6.09.020 Period of audit. Any audit of the amounts due must not include any period for the licensing of the business ending more than three (3) years before the date of the audit, unless the business has been operating without such a license or unless the auditor has reason to believe that the business has made a fraudulent or material misstatement of its revenue.

6.09.030 Audit methodology. Every audit shall be conducted in conformity with generally accepted auditing standards and procedures and shall be of sufficient scope to accomplish the purpose for which it is performed. The revenue reporting methodology elected by the licensee, pursuant to 6.08.100, shall be used for the audit and licensees may not retroactively utilize a different reporting methodology for purposes of an audit.

6.09.040 Confidentiality. The information received from the business under the provisions of this chapter shall be deemed confidential and shall be made available only to those county officials concerned in such matters or pursuant to a court order.

6.09.050 Inadequate Records. If a business fails to provide adequate records, as set forth in section 6.08.080, during an audit, the Department shall make its best efforts from any information within its possession or that may come into its possession, including the license application and renewal forms filed by a licensee, to determine a reasonable estimate of the total amount of license fees due for each license period under audit. Failure to provide adequate records may also result in the assessment of additional penalties by the Department, as appropriate, as set forth in sections 6.09.080 and 6.09.090.

6.09.060 Audit bill – payment due. Upon completion of an audit, the auditor shall discuss the audit findings and resulting adjustment to fees, if any, with the business. The auditor shall make a good-faith effort to resolve any disputed issues, after which a letter shall be mailed to the business indicating the results of the audit including any additional amount due or, as applicable, the amount of any refund.

(a) In the event the audit results in additional fees, interest, and/or penalties being due from the business, the total amount due, collectively known as an “audit fee,” shall be assessed by the Department in an audit bill. Audit fees are due and payable to the county within forty-five (45) days after the date of the audit bill.

(b) In cases where an audit is appealed, pursuant to section 6.09.070, the portion of the audit fee that is not in dispute is due and payable within forty-five (45) days after the date of the audit bill.

(c) Any person who fails to pay audit fees on undisputed portions of the audit within forty-five (45) days after the date of the audit bill, shall pay a penalty of 10 percent (10%) of the amount of the unpaid audit fees and interest on the unpaid audit fees, from the date of the audit bill, at the rate of one percent (1%) per month or fraction thereof, until paid in full.

(d) Failure to file an appeal within forty-five (45) days after the date of the audit bill, pursuant to the appeals process set forth at 6.09.070, shall result in audit fees becoming immediately due and payable. Penalties and interest, as set forth in subsection (c), shall apply to the amount of the audit fees due.

(e) With the exception of audit fees applicable to appealed issues, pursuant to section 6.09.070, non-payment of audit fees within ninety (90) days after the date of the audit bill may result in revocation of the licensee's business license.

6.09.070 Audit appeals process. Any business, audited pursuant to Title 6 of this code, may obtain a review of the results of its audit under the following procedure:

(a) If all of the issues are not resolved through compliance with section 6.09.060, the business may prepare and submit an audit appeal, with a copy of its final audit report, to the Audit Manager of the Department.

(1) The written audit appeal must be filed no later than forty-five (45) days after the date of the audit bill and should include all of the following information:

(A) The name and license number of the business;

(B) A statement that the audit is being appealed;

(C) A written narrative describing each issue the business is disputing and the basis for such dispute;

(D) The amount of audit fees in dispute for each issue, and

(E) Source documents, business records, and any other evidence intended to support the accuracy and/or validity of the business' position with respect to each disputed issue.

(2) The Audit Manager is required:

(A) Within seven (7) days after receipt of the audit appeal, to acknowledge that receipt;

(B) Within thirty (30) days after receipt of the audit appeal, unless an extension of time is mutually agreed to by the Audit Manager and the business as evidenced by written agreement of both parties, the Audit Manager is required to:

(i) review the audit appeal and consider the business' position with respect to each of the disputed issues;

(ii) make a good faith effort to resolve any disputed issues;

(iii) seek, obtain, review, and/or consider additional documentation or information, to be provided by the business, if such documentation or information is necessary to establish the accuracy of the business' position with respect to the disputed issues; and

(iv) issue the business a determination letter, addressing each of the disputed issues and stating the amount of any resulting adjustment(s) to the audit fees.

(3) A business' failure to submit an audit appeal within forty-five (45) days after the date of the audit bill will be deemed acceptance of the audit determination, thereby ending the business' right to appeal the audit, and the audit bill will be payable in accordance with the provisions of section 6.09.060.

(b) If the business is not satisfied with the resolution of the issues by the Audit Manager, the business may appeal the matter to the Director under the following procedures:

(1) No later than fifteen (15) days after the date of the Audit Manager's determination letter, the business must file a written appeal of that determination with the Audit Manager.

(2) Upon receiving the appeal of the Audit Manager's written determination, the Audit Manager must:

(A) submit the appeal and all related documentation to the Director; and

(B) notify the business that the matter is being reviewed by the Director.

(3) The Director must review the appeal and related documentation and issue a determination letter informing the business of his/her decision regarding the resolution of each of the disputed issues. Unless an extension of time is mutually agreed to by the Director and the business as evidenced by a written agreement of both parties, the Director's determination letter shall be issued to the business no later than sixty (60) days after the date the appeal was originally filed, pursuant to subsection (a)(1) of this section, plus, as applicable, the number of additional days agreed to by written extension pursuant to subsection (a)(2) of this section.

(4) A business' failure to submit a written appeal within fifteen (15) days after the date of the Audit Manager's written determination, will be deemed as acceptance of the Audit Manager's decision and will end the business' right to appeal the matter further.

(c) If the business is not satisfied with the resolution of the issues by the Director, pursuant to subsection (b)(3) of this section, the business may appeal the matter to the County Manager under the following procedures:

(1) No later than thirty (30) days after issuance of the Director's determination letter, the business must file a written appeal of that determination with the Director.

(2) Within seven (7) days after receiving the appeal, the Director must:

(A) submit the appeal and all related documentation to the County Manager; and

(B) notify the business that the matter is being reviewed by the County Manager.

(3) Within thirty (30) days after receipt of the appeal of the Director's determination, the County Manager must review the appeal and related documentation and issue a

determination letter informing the business of his/her decision regarding the resolution of each of the disputed issues.

(4) A business' failure to submit a written appeal within thirty (30) days after the date of the Director's determination letter, will be deemed as acceptance of the Director's decision and will end the business' right to appeal the matter further.

(d) If the business is not satisfied with the resolution of the issues by the County Manager, pursuant to subsection (c)(3) of this section, within thirty (30) days after the date of the County Manager's determination letter, the business may file or cause to be filed a petition for judicial review of the matter in the District Court, pursuant to NRS 34.

(e) Within thirty (30) days after the conclusion of the audit appeal process, the Department will issue an audit bill, clearly labeled "Post-Appeal," that reflects any changes resulting from the appeal process. The Post-Appeal audit bill will indicate the amount of audit fees due from the business and the due date for those fees or the amount of any applicable refund due to the business. Penalties and interest, as set forth in section 6.09.060(c), shall apply to the amount of any audit fees not paid by the due date set forth in the Post-Appeal audit bill. For purposes of this section, the audit appeal process will be considered concluded upon the occurrence of one of the following:

(1) The Department's receipt of the business' written acceptance of the audit determination, Audit Manager's determination, Director's determination, or County Manager's determination; or

(2) Failure of a business to file an appeal within the applicable stated time requirement, pursuant to the provisions of subsection (a)(3), (b)(4), (c)(4), or (d) of this section.

6.09.080 Penalty for deficiency resulting from negligence. (a) Except as otherwise provided in Chapter 4.08 of this code, if it is determined that additional license fees are due in any license period as a result of negligence by the business with respect to the applicable provisions of this code, a penalty in the amount of twenty-five percent (25%) of those license fees shall be assessed by the auditor and included in the audit bill.

(b) For purposes of this section, the meaning of negligence may include, but is not limited to, any of the following:

(1) failure to make a reasonable attempt to comply with the applicable provisions of this code,

(2) failure to exercise ordinary and reasonable care in the preparation of Business License renewals, and/or

(3) failure to keep or maintain adequate records, as defined in Section 6.08.080 of this code.

6.09.090 Penalty for deficiency resulting from fraud or intentional evasion. Except as otherwise provided in Chapter 4.08 of this code, if it is determined that additional license fees are due in any license period as a result of the business' fraud or intentional evasion of the payment of license fees, a penalty in the amount of fifty percent (50%) of those license fees shall be assessed by the auditor and included in the audit bill.

SECTION 53. Title 7, Chapter 7.24, entitled FICTITIOUS NAME CERTIFICATES, is hereby repealed in its entirety.

SECTION 54. Title 7, Chapter 7.26, entitled EMPLOYMENT OF ILLEGAL ALIENS, is hereby repealed in its entirety.

SECTION 55. Title 7, Chapter 7.28, entitled GUEST REGISTERS, is hereby repealed in its entirety.

SECTION 56. If any provision, section, paragraph, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity of the remaining portions of this ordinance. It is the intent of the county commission in adopting this ordinance that no portion or provision thereof shall become inoperative or fail by reason of any invalidity or unconstitutionality of any other portion or provision, and to this end all provisions of this ordinance are declared to be severable.

SECTION 57. All ordinances, parts of ordinances, chapters, sections, subsections, clauses, phrases, or sentences contained in the Clark County Code in conflict herewith are hereby repealed.

SECTION 58. This ordinance shall take effect and be in force from and after its passage and the publication thereof by title only, together with the names of the County Commissioners voting for or against its passage, in a newspaper published in and having a general circulation in Clark County, Nevada, at least once a week for a period of two (2) weeks.

PROPOSED on the ____ day of _____, 2010.

PROPOSED BY: Commissioner _____

PASSED on the ____ day of _____, 2010.

AYES: _____

NAYS: _____

ABSTAINING: _____

ABSENT: _____

BOARD OF COUNTY COMMISSIONERS
CLARK COUNTY, NEVADA

BY: _____
Chairman

ATTEST:

DIANA ALBA, County Clerk

APPROVED AS TO FORM:

JEFFREY TRULL
Deputy District Attorney