



Department of Business License

VINCENT V. QUEANO

DIRECTOR

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GENERAL LICENSE RENEWAL INFORMATION FOR CANNABIS ESTABLISHMENTS

Dear Licensee:

Per Clark County Code 8.60 & 8.65, every cannabis establishment within unincorporated Clark County is required to obtain a business license issued by the Department. These establishments are required to renew their business license at the end of each calendar quarter or semiannually, as prescribed in Clark County Code.

The business license renewal fees are determined by the amount of gross revenue generated by the business. Generally, Clark County Code describes gross revenue as all revenue received by the cannabis establishment from sales, service, and other business transactions, including the value of product or services traded in exchange for other products or services (i.e., bartering), minus deductions for returns, refunds, and discounts.

Gross revenue excludes any sales tax or excise tax paid to the state, and transfers of cannabis to other cannabis establishments with common ownership where no sales transaction occurs between the two cannabis establishments.

The term common ownership, as it relates to Clark County Code 8.60.090(a)(2) and 8.65.090(b), refers to the natural person(s) that ultimately own the establishments must be identical.

Each cannabis establishment, other than cannabis independent testing laboratory and cannabis distribution licensees, shall pay a quarterly fee of:

- 1% of gross revenue that does not exceed \$150K per calendar quarter; and also
- 2% of gross revenue that exceeds \$150K per calendar quarter; and also
- 3% of gross revenue that exceeds \$400K per calendar quarter.

Additionally, a quarterly fee of two hundred fifty dollars is payable if a cannabis establishment transfers or delivers cannabis or cannabis products to another cannabis establishment with common ownership and no sales transaction occurs between the two cannabis establishments.

Each cannabis distributor shall pay a quarterly fee of two hundred and fifty dollars.

Each cannabis independent testing laboratory shall pay a semiannual license fee which is determined by the schedule in section 6.12.995 of the Clark County Code based on the amount of gross revenue generated by the business.

If you have any questions regarding the gross revenue reporting process, please contact us at (702) 455-6121 or BLAuditInfo@ClarkCountyNV.gov.

Sincerely,

Christopher Olson,
Investigative Auditor