



# Washoe County Business License Common Questions



## 1. Why do I need a business license?

Washoe County regulates businesses to protect the public's health and safety. New businesses are checked to make sure the business complies with all applicable federal, state, and local codes and regulations. Periodic inspections by public agencies when a business is in operation ensure that codes and regulations are followed. Consumers also benefit by knowing that a business is operating legitimately and that complaints will be investigated.

Washoe County Business License serves as the source of information for all public agencies concerning licensed businesses in unincorporated Washoe County. Additionally, Business License staff provides business-related information to new, existing, and potential businesses in the unincorporated County.

Washoe County is enabled by State Law (NRS 244.335) to regulate all lawful trades, callings, industries, occupations, professions, and businesses in the unincorporated County. Washoe County business regulations are found in the Business License Ordinance (Washoe County Code Chapter 25) and in the Liquor and Gaming License Ordinance (Washoe County Code Chapter 30).

## 2. When do I need a Washoe County business license?

You will need a Washoe County business license to conduct business within unincorporated Washoe County. You will need a business license if:

- your place of business (either from a commercial location or from your home) is located within unincorporated Washoe County, **OR**
- you physically come into unincorporated Washoe County to conduct your business.

You will need a Washoe County business license to conduct business within Washoe County even if you have a business license from another city or county.

## 3. How do I know if my business location is within unincorporated Washoe County?

Contact the Washoe County Department of Community Development at 775.328.6100 with your street address and/or Assessor's Parcel Number. Community Development staff will help you determine the jurisdiction within which your address lies.

You can obtain your Assessor's Parcel Number by contacting the Washoe County Assessor's Office at 775.328.2277. You can also find your Assessor's Parcel Number through Washoe County's On-line Map Warehouse. The e-mail address is <http://wcgisweb.washoecounty.us/website/Map%5FWarehouse/viewer.htm>. Click on the Property tab to search the Assessor's files.

#### **4. What is considered as “conducting a business”?**

You are “conducting a business” if you engage in any business, trade, calling, industry, occupation, or profession in Washoe County outside of the incorporated areas of the Cities of Reno or Sparks. You must obtain a business license if you (or your agent, employee, or partner):

- Engage in the business, trade, calling, industry, occupation, or profession;
- Solicit patronage for the business, either actively or passively;
- Perform, or attempt to perform, any part of a business, trade, calling, industry, occupation, or profession;
- Rent, lease, or sub-lease
  - any commercial or industrial property or
  - three or more residential units on a single parcel of land;
- Conduct a garage and/or yard sale that is longer than 72 hours in duration or occurs on the same property more than twice in any 6 month period; **OR,**
- Engage in breeding five or more litters of cats or dogs in a calendar year.

#### **5. Are there businesses that don’t require a business license?**

The following businesses do not require a Washoe County business license:

- Providing childcare in private homes to six or fewer children.
- Garage and/or yard sales which are less than 72 hours in duration and/or do not occur more than twice on the same property in any 6 month period.
- Telecommuting from home by employees of a business located elsewhere.
- Informal, casual, or seasonal work performed by minors (for example, babysitting, lawn mowing).
- Parades or processions (although these activities do require a Washoe County Procession permit through the Washoe County Sheriff’s Office or through the Washoe County Public Works Department).

#### **6. I conduct business in the unincorporated County, and in Reno and Sparks. Can I get just one license for all of them?**

Unfortunately, no. Each jurisdiction has its own business license requirements. If you conduct business in the unincorporated area of Washoe County, then you will need a Washoe County business license.

If you are doing business within the incorporated area of Reno, you will need a City of Reno business license. Their business license offices are located at One East First Street with a phone number of 775.334.2090. Their website address is [www.reno.gov](http://www.reno.gov).

If you are doing business within the incorporated area of Sparks, you will need a City of Sparks business license. Their business license offices are located at 431 Prater Way with a phone number of 775.353.2360. Their website address is [www.cityofsparks.us](http://www.cityofsparks.us).

All three jurisdictions share a common business license application form. You should complete the application form and provide each jurisdiction with a copy. Depending on your business activity(s), there may be other forms or requirements specific to that jurisdiction. Additionally, the granting of a business license by one jurisdiction does not guarantee a business license with another jurisdiction.

**7. How much does a business license cost?**

New general businesses pay a fee of \$75 for their first year of operation. After the first year, business license fees are based on reported annual gross receipts according to the follow fee schedule:

<b>Annual Gross Receipts</b>	<b>Business License Fee</b>
\$ 25,000 or less	\$ 55
\$ 25,001 to \$ 50,000	\$ 65
\$ 50,001 to \$ 100,000	\$ 115
\$ 100,001 to \$ 300,000	\$ 140
\$ 300,001 to \$ 500,000	\$ 235
\$ 500,001 to \$ 1,000,000	\$ 345
\$ 1,000,001 to \$ 2,500,000	\$ 600
\$ 2,500,001 to \$ 5,000,000	\$ 630
\$ 5,000,001 or more	\$ 655

Annual gross receipts are defined as the sum of the gross receipts for the most recent fiscal year prior to the expiration date of the license. Gross receipts means the total sum of receipts for all business conducted in the unincorporated area of Washoe County only. Further definitions of annual gross receipts and gross receipts are found in Washoe County Code Chapter 25, section 25.025(8).

Business license fees for special types of businesses are:

<b>Special Business Type</b>	<b>Business License Fee</b>
Massage business license	\$ 75 (then annual renewal fee)
<b>Special/temporary events</b>	
Animal shows	\$ 65 (limited duration)
Cat or dog breeder	\$ 65 (valid for one calendar year)
Distress Merchandise Sales	\$ 65 (limited duration)
Garage and/or yard sales	\$65 (limited to 31 days in a calendar year)
Motion picture production	No fee (single event)
Pumpkin patch, Christmas tree sales or seasonal firewood sales	\$ 65.00 (limited seasonal duration)

<b>Special/temporary events (continued)</b>	
Renting, leasing or sub-leasing of commercial or industrial land	\$75 for first year; subsequent fees depend on gross receipts
Solicitation by a charitable organization	\$ 75 (limited duration)

<b>Special Business Type (ctd.)</b>	<b>Business License Fee</b>
<b>Events with booths</b>	
Outdoor Festival	\$ 1,000 application fee (plus \$ 350/day and booth fees)
Outdoor Community Event	\$ 50 application fee (plus \$ 350/day and booth fees)
Special (temporary) event	\$ 65 (limited to 31 days in a calendar year) plus booth fees
Tent shows, carnivals or circuses	\$ 1,000 or \$ 65 or \$ 50 (number of persons) (plus \$ 300/day; \$4,200 maximum and booth fees)
Flea Market/Farmer's Market	\$ 65 plus booth fees (limited duration)
Theme parks or permanent exhibitions	\$100/day (\$1,400 maximum) and booth fees
Booth fees	Range from \$25 to \$500+ depending on the number of booths

**8. Where can I apply for my business license?**

Business license applications and business license fees are accepted at the Business License offices:

Washoe County Administrative Complex  
1001 East Ninth Street, Reno  
Building A, Second Floor (west end of building)  
775.328.3733

**9. How can I pay for my business license?**

Business license fees may be paid for by cash (exact change is appreciated), check (personal or business) or credit card (except American Express) at the Business License office front counter (1001 East Ninth Street). Fees mailed should be paid by check.

**10. Can I apply on-line for my business license?**

No, however you can complete the application on-line (fill in the required blank areas) and print the form on a printer attached to your computer. The Business License home page can be found at

[http://www.comdev/licensing\\_info/licensing\\_index.htm](http://www.comdev/licensing_info/licensing_index.htm). From the home page, links are available to a variety of information and application forms.

### **11. Why do I pay a business license fee?**

The majority (97%) of business license fee revenues are placed in Washoe County's General Fund. These revenues help pay for services such as police, fire, roads, and other community services for citizens and property within unincorporated Washoe County. Portions of these community services are also provided to all County residents. These services benefit businesses, business owners, and the general public.

A small portion (3%) of the business license fee revenues is used to offset some of the costs of administering the business license functions.

### **12. How long is a license good for?**

All Washoe County business licenses, except for liquor and gaming licenses, are valid for one year from the date of issue and are renewed annually. Liquor and gaming licenses are valid for three months and are renewed quarterly (based on calendar quarters).

### **13. Will the County notify me when it is time to renew my license?**

Yes, however, it is your responsibility to renew the business license on time even if the courtesy reminder is not received. Each year, approximately one month before your business license expires, you will receive a renewal form in the mail. When your renewal form arrives, be sure to:

- review the information pertaining to your business license and make changes as necessary;
- record your previous year's annual gross receipts on the form and enter the amount of renewal fee due based on the fee table shown on the renewal form;
- sign and date the renewal form; and,
- return the form with your payment by the end of the month.

Please retain the bottom portion of the renewal form for your records. You may pay your renewal fee by mail, or in person at the business license offices located at 1001 East Ninth Street, Building A, Second Floor in Reno.

If you do not receive your renewal form in the mail two weeks prior to your business license's expiration date, please contact Washoe County Business License at 775.328.3733.

### **14. What happens if I am late with my fee payment?**

If payment is received in the Business License offices within 30 days after the expiration date of the license, then **no penalty fee** is assessed. If payment is received after 31 days, but within 60 days after the license's expiration date, then a **25% penalty fee** is assessed. If payment is received after 61 days, but within 90 days after the license's expiration date, then a **50% penalty fee** is assessed.

Penalty fees must be paid, in addition to the regular renewal fee, before the license can be renewed.

Payments received more than 90 days after the license's expiration date will not be honored and the license will be automatically **cancelled**. In such cases, the untimely fee payments will be returned.

Please keep in mind that there is no grace period for renewing business licenses and that the postmark is not recognized as meeting the receipt requirement.

**15. Are there restrictions on where I do business?**

Yes. Every business must meet zoning requirements to ensure that the business activity and site are compatible. It is strongly suggested that you check with the Washoe County Department of Community Development **before signing** any lease or rental agreement. Community Development staff will check to make sure your business activity complies with zoning requirements. The staff will also provide information on any parking, landscaping, or development requirements if appropriate.

**16. Do I need a Nevada State business license before I apply for a Washoe County business license?**

Yes, you must register with the Nevada Secretary of State's Office for the state business license before applying for a Washoe County business license. State business license applications may be made on-line at [www.nvsos.gov](http://www.nvsos.gov) or at the Secretary of State's Offices in Carson City. The Secretary of State's commercial recording office is located at 202 North Carson Street in Carson City. Their phone number is 775.684.5708. You must provide proof of your business registration with your business license application.

**17. Do I need to visit the Nevada State Department of Taxation before I apply for a Washoe County business license?**

If you intend to sell tangible goods, you will need to apply for and obtain a Sales Tax Permit from the Nevada Department of Taxation. The Department of Taxation is located at 4600 Kietzke Lane, Building "L" #235 in Reno. Their phone number is 775.687.9999 and their website address is <http://tax.state.nv.us>. You will need to include a copy of the Department of Taxation's letter of clearance, stamp, e-mail or bill with your business license application.

**18. Do I need to visit any other Nevada State offices before I apply for a Washoe County business license?**

Yes, you need to provide a copy of the Nevada Industrial Insurance affirmation of compliance letter, even if you have no employees. If you have employees, you should contact the State of Nevada State Industrial Insurance at 775.684.7270. Their offices are located at 400 West King Street , Suite #400 in Carson City. You will need to provide a copy of the Industrial Insurance's compliance letter with your business license application.

**19. Can I operate a business from my home?**

Yes. You will need to obtain a home-based business license. Home-based businesses are allowed in any residentially zoned area, provided that the business activities do not alter the character or appearance of the residential neighborhood. The Washoe County Business License Ordinance contains specific restrictions on the type of businesses and activities that qualify as a home-based business. You should contact Washoe County Business License if you are interested in operating a business from your home. Also, contact your neighborhood's CC&R's as some private restrictions prohibit home businesses.

**20. I work from home but am employed by someone else (telecommute). Do I need a business license?**

No. If you work from home for a business located elsewhere, you do not need a business license. Telecommuting is an activity that is exempt from obtaining a business license.

**21. What if I have more than one business or more than one business location?**

Several different types of businesses may be listed on one business license at a single business location. The fees are the same for a business license with one business at a location or multiple businesses at a location. It is important that you list all of the businesses you conduct at your business location. This information allows public agencies to check each business activity against the appropriate codes and regulations.

If you have more than one business location, then you will generally need a separate business license for each business location. The sole exception is mobile businesses. A mobile business is defined as a business that does not operate from a permanent structure and remains at a location for a maximum of four hours (in any 24 hour period) before moving to another location. Examples of a mobile business include caterers, food/drink vendors, house care services, and lawn services. Mobile businesses are issued a Mobile Business License.

**22. What should I do if I change my business location?**

Since business licenses are issued for a specific location, you need to notify Washoe County Business License in writing when you change your business location (or add new locations). An administrative fee of \$20 is charged for a business location change. Washoe County Business License staff will check with other agencies to ensure that the new location will meet all code requirements and regulations prior to issuing the location change.

**23. What should I do if my business's name, or my name, changes?**

Since business licenses are issued to a specific person, firm or corporation, you need to provide Washoe County Business License with documentation verifying the business's name change or your name change. An administrative fee of \$20 is charged for a business name change.

**24. I am forming a corporation to run my business. Are there any requirements specific to a corporation before I apply for a business license?**

Yes, you must register your corporation with the Nevada Secretary of State's Office before you apply for a business license. The Secretary of State's commercial recording office is located at 202 North Carson Street in Carson City. Their phone number is 775.684.5708. You must provide a copy of the articles of incorporation or corporate seal with your business license application.

**25. What should I do if there is a change in my partners?**

Since business licenses are issued specific person, firm or corporation, you need to notify Washoe County Business License when there is a change in your business partner(s). An administrative fee of \$20 is charged for such a change.

**26. I would like to start a business, but I don't want to use my own name. Can I use a company's, or different name, for the business?**

Yes. However, if the business name is anything other than your legal given name, you will need to obtain a Fictitious Firm Name Certificate from the Washoe County Clerk's Office. You must have a copy of this certificate before a business license can be issued.

**27. I just purchased this business. Can I use the business license from the previous owner?**

No. A business license is issued to a specific person, firm, or corporation and may not be used by another. As a new owner, you need to apply for a business license in your name, or in the name of your firm/corporation.

**28. What if I close or sell a business?**

If you choose to close or sell your business, please notify us in writing so that we may cancel your license(s). If you have closed/sold your business and did not notify us, but have received a renewal reminder notice, you may note on the notice that you are no longer in business and return the notice to us. In either case, be sure to include the business name, address, owner name, date of business closure, and signature of the owner.

**29. Are there some types of licenses with special requirements before the license can be issued?**

Yes. Some business types require that a criminal history background investigation be completed to determine the suitability of the applicant to hold the license **before** the license can be issued. The following business types require the applicant (business owner and/or officers and directors of corporations) to submit fingerprint impressions to the Washoe County Sheriff's Office:

- Adult characterized businesses.
- Importer or wholesaler of intoxicating liquors business.
- Intoxicating liquor (license).
- Locksmith or safe mechanic (obtain a work permit) business.

- Massage business.
- Outdoor festival or outdoor community event.
- Pawnbroker or second hand store business.
- Peddler, solicitor, or traveling merchant (obtain a work permit).

The applicant must pay any investigation fees directly to the Sheriff's Office. The Sheriff's Office will submit the fingerprints to both the Federal Bureau of Investigation and the Central Repository for Nevada Records of Criminal History. Such investigations usually take about 90 days before results are available. The results are sent directly from the Sheriff's Office to the Business License offices.

Disqualifying convictions for each type of business may be found in the Washoe County Business License Ordinance (Washoe County Code Chapter 25). Business License staff will notify an applicant if the license is denied due to disqualifying convictions. Otherwise, the license is mailed to the applicant upon completion of the Sheriff's investigation.

Additionally, some business types require the applicant to obtain a registration card from the Sheriff's Office before conducting the business. A registration card involves a local police records check and also provides a form of photographic identification. Such records checks usually do not take as long as the fingerprint investigations. The businesses requiring a registration card include:

- Solicitor for a charitable organization.
- Conducting a flea market.
- Operating a carnival, circus, tent show or theme park.

Contact the Sheriff's Office at 775.328-3032 for information on criminal history background investigations or registration cards.

**30. I will have employees working in my business. Are there any requirements from the State of Nevada before I employ someone to work in my business?**

The State of Nevada has rules and regulations concerning employees and you should contact the State of Nevada State Industrial Insurance at 775.684.7270 to ask if any of these regulations apply in your situation. Their offices are located at 400 West King Street #400 in Carson City.

**31. Do employees of some businesses require a work card before they can work?**

Yes, but only before the employee can work in certain business activities. The work card is more properly called a work permit and is issued by the Sheriff's Office. Some business types require that employees possess a valid work permit before working at the business. Work permits are valid for 5 years and must be renewed in a timely fashion. The Sheriff's Office collects all fees associated with work permits. The business types requiring employees to have a valid work permit include:

- Adult characterized business employee.
- Gaming security guard.
- Intoxicating liquor business employee or independent contractor.

- Private Investigator employee.
- Pawnbroker employee.
- Private security guard.

Contact the Sheriff's Office at 775.328-3032 for information on work permits.

**32. I want to operate a massage business. Are there any special requirements?**

Yes. You must obtain a business license prior to operating or managing a business wherein massages are performed. Massage business license applicants must complete a criminal history background investigation through the Sheriff's Office and have the approval of other public agencies (such as zoning, health, and fire) prior to a license being issued.

Holding a massage business license does not allow you to perform massages, unless you also have a valid Nevada State Massage Therapist License. If you plan to offer outcall massage services, you must have both a massage business license and a Nevada State Massage Therapist License.

**33. Are some businesses exempt from obtaining a massage business license?**

Yes. The following business types do not require a massage business license:

- Licensed health and care facility (as defined by NRS Chapter 449); and,
- Licensed health care provider, where the massage is adjunct to providing health care (health care provider is defined in NRS 629.031).

A massage business license is also not required of:

- Any person providing services under the direction and supervision of a license health care provider within a licensed health and care facility; and,
- Barbers or cosmetologists holding a valid Nevada State license or certificate providing such services within a licensed barber or beauty salon business.

**34. I want to perform massage therapy. Are there any special requirements?**

Yes. You must obtain a Nevada State Massage Therapist License from the Nevada State Board of Massage Therapy. The Nevada State Board of Massage Therapy can be reached on-line at [www.messageotherapy.nv.gov](http://www.messageotherapy.nv.gov) and their phone number is 775.688.1888. Their local office is located at 1755 E. Plumb Lane, Suite 252 in Reno.

A Washoe County massage business license is required for operating a massage business or performing outcall massage within the unincorporated County.

**35. I have a contractor's license issued by the State of Nevada. Do I also need a business license?**

Yes, if you are either conducting business in unincorporated Washoe County or if your business office is located in unincorporated Washoe County. You must have a valid contractor's license from the State of Nevada Contractors Board before applying to obtain a business license for contractor's activities. The Contractors Board's web address is [www.nvcontractorsboard.com](http://www.nvcontractorsboard.com) and their phone number is

775.688.1141. Their local office is located at 9670 Gateway Drive, Suite 100 in Reno.

**36. I want to sell agricultural products from my farm. Do I need a business license?**

State Law exempts a person from paying a business license fee for selling agricultural products from a farm (property) provided the person has a valid Nevada Producer's Certificate. Possession of a valid certificate will enable you to sell natural, unprocessed agricultural products raised on your land directly to any consumer, restaurant or grocery store. Certificates are valid for 12 months and may be obtained through the Nevada Department of Agriculture. The Department's web address is [www.agri.nv.gov](http://www.agri.nv.gov) and their phone number is 775.353.3600. Their local office is located at 405 South 21<sup>st</sup> Street in Sparks.

You will be required to obtain a Washoe County business license for your farm in order to sell the agricultural products; however, you will not be charged a business license fee for the sale of those products. Prior to issuing the license, business license staff may require review and approval of your license application by appropriate government agencies. These agencies may review your location and/or products to ensure you will comply with all appropriate laws and regulations. Any inspection fees required for the agency's review will be your responsibility.

If you wish to display signage on your property advertising the sale of your agricultural products, please so inform business license staff when applying for your license. You will directed to talk with Community Development planning staff who can explain the regulations and requirements for such signage.

As a final note, a valid Nevada Producer's Certificate is not required to sell agricultural products from your property. If you lack a valid Certificate, or do not wish to obtain one, you will still need a business license and will be required to pay all appropriate business license fees.

**37. Do non-profit organizations require a business license?**

Yes. Additionally, non-profit organizations are required to pay all application and renewal fees for business licenses.

**38. How do I file a complaint about a business that is operating in unincorporated Washoe County?**

You may phone your complaint to code compliance staff at 775.328.6106. You will be asked for the following information:

- Your name, address, and phone number (so we may get back with you on the status of the investigation on your complaint);
- The address of the violation;
- The violator's or business name, if known;
- Basis of complaint (type of violations); and,
- Any further details you believe will aid us in our investigation.

Complainant information is available as a public record and will be released pursuant to a public records request.

You may also e-mail your complaint, with the information outlined above, to the following e-mail address:

- [rschebler@washoecounty.us](mailto:rschebler@washoecounty.us).

Washoe County cannot become involved in any civil matters. We cannot recover money for you or force someone to do work for you. We will, however, conduct a complete investigation and work with the violator to make sure Washoe County codes and regulations are followed. Violations of the Washoe County Business License Ordinance will be enforced through the County's administrative enforcement regulations. These regulations stipulate a fine of between \$ 500 and \$ 1,000 for operating a business without a valid business license. License violations are also a misdemeanor criminal offense and may result in a maximum fine of \$1,000 and/or up to six months in jail.

**39. What do I do if I want to hold a parade, procession, or organized athletic/sporting race using a public street or right of way?**

You will need to obtain approvals from the Washoe County Sheriff's Office and the Washoe County Department of Public Works prior to conducting the parade, procession or race. You should contact those agencies directly for approvals. The Sheriff's Office's phone number is 775.328.3001 and the Department of Public Works may be reached at 775.328.2180.

## Liquor License Common Questions

**L1. I want to sell alcoholic beverages in Washoe County. Do I need a license?**

Yes. You must obtain a Washoe County liquor license prior to selling, distributing, or providing alcohol beverages (intoxicating liquors) in unincorporated Washoe County. If your business location is within the unincorporated County, you must also obtain a Washoe County business license in addition to your Washoe County liquor license. The fees for the business license are separate from the fees for a liquor license. Business License staff will process both license applications concurrently.

Special licensing rules apply to wholesale liquor dealers and importers of intoxicating liquor, and a person operating a brewery, brew pub, winery or instructional wine-making facility.

- If your business will be located within unincorporated Washoe County, or you intend to sell or distribute intoxicating liquor within the unincorporated County, then you must obtain a Washoe County importer/ wholesaler intoxicating liquor license, brewery license, brew pub license, or wine-maker's license as appropriate. The County Commission must also approve your State of Nevada *Application for License for Importer and Wholesale Dealer of Wine, Liquor, and Beer* before the County license(s) will be issued.

- If your business is **not** located within unincorporated Washoe County, or you **do not** intend to sell or distribute intoxicating liquor within the unincorporated County, you must have the County Commission approve your State of Nevada *Application for License for Importer and Wholesale Dealer of Wine, Liquor, and Beer* before commencing business.

## **L2. Are there any special requirements to obtain a liquor license?**

Yes. Liquor license applicants must complete a criminal history background investigation through the Washoe County Sheriff's Office. Applicants must provide fingerprint impressions to the Sheriff's Office for this investigation and pay any investigation fees directly to the Sheriff's Office. The fingerprint impressions are submitted to the Federal Bureau of Investigation and the Central Repository for Nevada Records of Criminal History. The investigation usually takes a minimum of 90 days to process and results are checked against disqualifying convictions. Disqualifying convictions may be found in the Washoe County Liquor and Gaming License Ordinance (Washoe County Code Chapter 30).

Contact the Sheriff's Office at 775.328-3032 for information on criminal history background investigations.

## **L3. How long is a liquor license good for?**

Liquor licenses are valid for three months and are renewed quarterly (based on calendar quarters).

## **L4. Are there different types of liquor licenses?**

Yes. Washoe County has several different types of liquor licenses:

- **Brew Pub.** A brew pub is an establishment which manufactures malt beverages and sells those malt beverages at retail to the public for consumption on the premise. Malt beverages are defined as "beer, ale, porter, stout and other similar fermented beverages of any name or description, brewed or produced from malt, wholly or in part".
- **Brewery.** A brewery is an establishment which manufactures malt beverages but does not sell those malt beverages at retail to the public.
- **Cabaret.** A cabaret is a tavern having an orchestra or any type of live entertainment, or where dancing is permitted. A typical example is a club or disco.
- **Importer/Wholesaler Intoxicating Liquor.** An importer is a person who brings intoxicating liquor into Washoe County. A wholesale distributor is any person who sells or distributes intoxicating liquors to package or retail outlets.
- **Package Beer.** A package beer establishment is any place where beer is sold or distributed for consumption off premise. Typical examples include liquor stores, mini-markets, and grocery stores.
- **Package Liquor.** A package liquor establishment is any place where intoxicating liquor is sold or distributed for consumption off premise. Typical examples include liquor stores, mini-markets, and grocery stores.

- **Retail Beer and Wine.** A retail beer and wine establishment is any place where beer or wine is sold at retail by the drink to the general public. A typical example is a restaurant.
- **Service Bar.** A service bar is any bar where drinks are prepared for service only at tables in hotels, restaurants or casinos. The hotel, restaurant or casino must also possess a valid liquor license. This type of license does not permit sales of intoxicating liquor directly to a customer from the bar.
- **Tavern.** A tavern is any place where intoxicating liquors are sold at retail by the drink to the general public. Typical examples include bars, cocktail lounges, or saloons, all without live entertainment.
- **Wine-maker.** Wine-maker includes both wineries and instructional wine-making facilities. A winery is an establishment that makes wine as an alcoholic beverage obtained by the fermentation of the natural content of fruits or other agricultural products containing sugar. An instructional wine-making facility is an establishment that provides instruction and the opportunity to make wine on the business premise for a fee.

Your business may require more than one type of liquor license. Please contact the Business License offices at 775.328.3733 for more information on each type of license and which type of license(s) your business requires.

**L5. Are there special requirements for employees of an establishment selling or serving alcohol?**

Yes. Employees may be required to possess a work permit (work card) and/or an alcohol education card.

- **Work permit (work card).** Each employee who sells, serves, or provides alcohol (intoxicating liquors) in a licensed liquor establishment must possess a valid work permit (work card) issued by the Washoe County Sheriff's Office. Licensed package beer or package liquor establishments are exempt from this requirement.

Work permits are valid for 5 years and must be renewed in a timely fashion. The Sheriff's Office collects all fees associated with work permits.

- **Alcohol education card.** Each employee who sells or serves alcoholic beverages, or performs the duties of a security guard, at a licensed liquor establishment must possess a valid alcohol education card. The card is not required for an importer/wholesaler, at a private club, or at any other facility not open to the public.

Employees must complete a Nevada certified Alcohol Beverage Awareness program. The program is administered by the Nevada Department of Taxation. A list of approved Alcohol Awareness Training Schools can be found at <http://www.cpe.state.nv.us/Alcohol%20Trn%20School%20List.doc>.

Contact the Sheriff's Office at 775.328-3032 for information on work permits and the Nevada Department of Taxation at 775.687-9999 for information on alcohol education cards.

**L6. Are there any restrictions on where a business selling or serving alcohol may be located?**

Yes. Every business selling or serving intoxicating liquor must meet zoning requirements to ensure that the business activity and site are compatible. It is strongly suggested that you check with the Washoe County Department of Community Development **before signing** any lease or rental agreement. Community Development staff will check to make sure your business activity complies with zoning requirements. The staff will also provide information on any parking, landscaping, or development requirements if appropriate.

Additionally, intoxicating liquor establishments may not be located within 500 feet of any schoolhouse or place where school is conducted, or within 500 feet of any church. This requirement does not apply to a licensed liquor establishment whose location would be prohibited by a new school or church locating within 500 feet.

**L7. How much does a liquor license cost?**

Washoe County liquor license fees are based on a fixed quarterly license fee **plus** an additional fee based on reported annual gross liquor receipts. The only exception is that Wholesale Distributor/Importer liquor licenses pay **only** the fixed quarterly fee.

Liquor License Type	Quarterly Liquor License Fee
Cabaret	\$ 300
Package Beer	\$ 50
Package Liquor	\$ 200
Retail Beer and Wine	\$ 125
Service Bar	\$ 125
Tavern	\$ 225
Importer/Wholesaler Intoxicating Liquor	\$ 300 (see special note)
Wine-maker's license, brew pub license, and/or brewery license	\$225 (see special note)

*Special note: For these types of intoxicating liquor businesses which are either not located in unincorporated Washoe County, or which do not sell or distribute alcohol in unincorporated Washoe County, no County business or intoxicating liquor license is required. These businesses do not pay a quarterly intoxicating liquor license fee; instead, the business pays a \$50 administrative processing fee at the time of intoxicating liquor license application.*

A new liquor licensed business pays a \$50 additional fee each quarter during the first year of operation. After the first year, the additional fee is based on the liquor gross receipts reported by the business for the previous year. The additional fee is calculated as \$1 per quarter for each \$1,000 of reported annual gross liquor receipts in excess of \$25,000.

Annual gross liquor receipts are defined as the sum of the gross liquor receipts for the most recent fiscal year prior to the expiration date of the license. Gross liquor receipts means the total sum of retail intoxicating liquor sales conducted in the unincorporated area of Washoe County only. Further definitions of annual gross

liquor receipts and gross liquor receipts are found in Washoe County Code Chapter 25, section 25.203(4).

Examples:

1. New Tavern liquor license: (first year of operation)	fixed quarterly fee: \$ 225 additional fee: <u>\$ 50</u> Total quarterly fee: \$ 275
2. Renewal for Tavern liquor license: (\$35,000 in reported receipts)	fixed quarterly fee: \$ 225 additional fee: <u>\$ 10</u> Total quarterly fee: \$ 235

**L8. What happens if I am late with my liquor license fee payment?**

If payment is received in the Business License offices within 15 days after the expiration date of the license, then **no penalty fee** is assessed. All liquor licenses become delinquent if payment is not received within 15 days of the license expiration date. If payment is received after 15 days, but within 30 days after the license's expiration date, then a **25% penalty fee** is assessed. If payment is not received within 30 days after the license's expiration date, then the liquor license is automatically revoked. A revoked license can be reinstated with payment of the liquor license fee, the **25% penalty fee**, plus a **15% reinstatement fee**.

**L9. I just purchased a bar. Can I use the liquor license from the previous owner?**

No. A liquor license is issued to a specific person, firm, or corporation and may not be used by another. As a new owner, you need to apply for a liquor license in your name, or in the name of your firm/corporation.

## Gaming License Common Questions

**G1. I want to operate a gaming business or install slot machines in my business in Washoe County. Do I need a license?**

Yes. You must obtain a Washoe County gaming license prior to operate any gaming table, slot machine, race or sports book or pool, or any other game/device regulated by NRS 463 **regardless of your location in Washoe County**.

**G2. Are there any special requirements to obtain a gaming license?**

Yes. You must have a valid State of Nevada gaming license for each game or device at your business location before applying for a Washoe County gaming license. The issuance and maintenance of a valid State of Nevada gaming license is a prerequisite to holding a Washoe County gaming license.

In certain cases, businesses located within unincorporated Washoe County may be required to complete a criminal history background investigation through the Washoe County Sheriff's Office. Applicants must provide fingerprint impressions to the Sheriff's Office for this investigation and pay any investigation fees directly to the Sheriff's Office. The fingerprint impressions are submitted to the Federal Bureau of Investigation and the Central Repository for Nevada Records of Criminal History. The investigation usually takes a minimum of 90 days to process and

results are provided to the Business License offices. The investigation results, together with inspection results from appropriate Washoe County agencies (fire, health, water, sewer, building, and zoning), will be reviewed by Business License staff. The Business License staff will issue a gaming license after determining that the applicant meets all requirements to hold the license, to include location requirements. Contact the Sheriff's Office at 775.328-3032 for information on criminal history background investigations.

Gaming license applicants located in unincorporated Washoe County must also obtain a Washoe County business license. The fees for the business license are separate from the fees for a gaming license. Business License staff will process both license applications concurrently.

**G3. How long is a gaming license good for?**

Gaming licenses are valid for three months and are renewed quarterly (January 1, April 1, July 1, and October 1).

**G4. Are there special requirements for employees of a gaming establishment?**

Yes. Each gaming employee (as defined in NRS 463.0157) must be registered as a gaming employee with the State of Nevada Gaming Commission.

**G5. Are there any restrictions on where a business with a gaming license may be located in unincorporated Washoe County?**

Yes. Every business with a gaming license in unincorporated Washoe County must meet zoning requirements to ensure that the business activity and site are compatible. It is strongly suggested that you check with the Washoe County Department of Community Development **before signing** any lease or rental agreement. Community Development staff will check to make sure your business activity complies with zoning requirements. The staff will also provide information on any parking, landscaping, or development requirements if appropriate.

Additionally, establishments with a gaming license in unincorporated Washoe County may not be located within 500 feet of any school, church, edifice, building, or structure erected and used exclusively for devotional services or religious worship. Gaming licenses will also not be issued to an establishment where the business operation would create or constitute a public nuisance. This 500 foot location requirement does not apply to a licensed gaming establishment whose location would be prohibited by a new school, church, edifice or religious structure locating within 500 feet.

**G6. How much does a gaming license cost?**

Washoe County gaming license fees are the sum of two fixed fees. The first fixed fee is based on the number and types of games, tables, machines, or devices in the establishment:

Type of Game or Device	Gaming License Fee per month
Each card game table (e.g., poker, bridge, whist, solo, panguini, etc)	\$ 25
Each slot machine	\$ 10
Each other type of game or device	\$ 50

These fixed gaming license fees are due and payable in advance on January 1, April 1, July 1, and October 1 of each year. New gaming licenses pay this fixed fee prorated to the end of the calendar quarter when applying for the gaming license.

The second fixed fee is based upon action taken by the Nevada State Legislature in 1991 to shift a portion of sales tax revenues from Washoe County to Clark County and a second Legislative action allowing Washoe County to recoup the resulting revenue losses through additional fees in other areas. The resulting gaming license fee is called the “Chapter 491 Tax”. This second fixed fee is based on a complicated formula involving 1991 sales tax revenues, reported gaming revenues, and lost revenue resulting from the shift of sales tax revenue. New gaming licenses do not pay this fixed fee during the first calendar quarter of operation.

Business License staff computes both fees based on information provided by each gaming licensee and mails fee payment notices to each licensee. Please contact our offices at 775.328.3733 to determine the amount of gaming license fees you will owe at the end of each quarter.

**G7. What happens if I am late with my gaming license fee payment?**

All gaming license fees must be paid in advance of each calendar quarter. Fees not paid within 30 days of the start of the calendar quarter (January 1, April 1, July 1, and October 1) result in automatic suspension of the gaming license.

**G8. My gaming establishment is within the City of Reno (or Sparks). Why do I have to obtain and pay for a Washoe County gaming license?**

State law requires that all gaming establishments within a County, regardless of location, obtain a County gaming license. Gaming license fees (based on the number and type of game or device) collected by the County are distributed between the City wherein the gaming establishment is located (75%) and the County (25%).

**G9. How do I contact the Nevada Gaming Commission for information on State of Nevada gaming licenses or gaming work permits?**

The Nevada Gaming Commission's offices in Reno are located at 6980 Sierra Center Parkway, Suite 120 with a phone number of 775.823.7200. Their offices in Carson City are located at 1919 East College Parkway with a phone number of 775.684.7750. Their website address is [www.gaming.nv.gov](http://www.gaming.nv.gov).

**I did not see my question, now what?**

Please contact the Business License offices, Monday through Friday, 8:00 a.m. through 5:00 p.m. Pacific Time at 775.328.3733. We will be happy to help you.