



BUSINESS LICENSE FEES



GENERAL BUSINESS LICENSE

General business license fees are collected only for those businesses conducting business in or within unincorporated Washoe County. All Washoe County general business licenses are valid for one year from the date of issue and are renewed annually.

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:

<u>Gross Receipts</u>	<u>Fee</u>	<u>Gross Receipts</u>	<u>Fee</u>
\$25,000 and under	\$ 55.00	\$500,001 to \$1,000,000	\$345.00
\$25,001 to \$50,000	\$ 65.00	\$1,000,001 to \$2,500,000	\$600.00
\$50,001 to \$100,000	\$115.00	\$2,500,001 to \$5,000,000	\$630.00
\$100,001 to \$300,000	\$140.00	\$5,000,001 or more	\$655.00
\$300,001 to \$500,000	\$235.00		

Rental, lease, sub-lease renewal fees:

Amy business renting, leasing, or sub-leasing any commercial or industrial property, or 3 or more residential units on one parcel, pays the \$75 fee for their first year of operation. Thereafter:

<u>Gross Receipts</u>	<u>Fee</u>
\$100,000 or less	\$55
\$100,001 or greater	See above schedule.

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.

PENALTIES

The penalty for a business that commences operation prior to being issued a license is \$75.00.

All licenses must be paid prior to the expiration date of the license. Penalties will be assessed for those payments received by Business License after the license expiration date.

<u>Payment Received</u>	<u>Penalty</u>
Within 30 days	No penalties
30-60 days	25% of license fee
60-90 days	50% of license fee
After 90 days	License is automatically cancelled

There is no grace period for renewing a business license. A postmark is not recognized as meeting the receipt requirement.

LOCATION/NAME CHANGE/TRANSFERS

Business licenses are **not** transferable when the ownership of the business changes to a new owner. Business licenses are also issued to a specific location. A new application must be submitted for a change in ownership or a change in location (to include adding new business locations).

The following business changes require a \$20.00 fee:

1. Change of location
2. Change of business name
3. Change of owner's names
4. Change in number of partners

SPECIAL BUSINESS TYPES AND FEES

BACKGROUND INVESTIGATIONS

Several 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 applicant (business owner and/or officers and directors of corporations) must submit fingerprint impressions to the Washoe County Sheriff's Office. These types include:

- Adult characterized businesses.
- 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).

Additionally, some business types require the applicant to obtain a registration card from the Sheriff's Office before conducting the business. These types include:

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

Fees are charged by the Sheriff's Office for both fingerprint impressions and registration cards. Contact the Sheriff's Office at 775.328-3032 for information on the fees.

ANIMAL SHOWS

All licenses issued for animal shows consisting of exhibitions of domestic or large animals are valid for a period of seven consecutive days (maximum). The license fee is \$65.

CAT OR DOG BREEDER

All licenses issued for cat or dog breeders are valid for one calendar year and the fee is \$65.

CHRISTMAS TREE SALES

All licenses issued for Christmas tree sales are valid between Thanksgiving Day and December 31 and the fee is \$65.

DISTRESSED MERCHANDISE SALES

All licenses issued for distressed merchandise sales are valid for a period of 90 days or less. The license fee is \$65.

GARAGE AND/OR YARD SALES

All licenses issued for garage and/or yard sales are valid for a period of no more than 31 days in a calendar year. The license fee is \$65.

MASSAGE

Massage businesses pay the the \$75 fee for their first year of operation, and thereafter pay the fee based on annual gross receipts using the general business license fee schedule. Outcall massage businesses pay the same fees as massage businesses and the owner must possess a valid Nevada State Massage Therapist License if performing the massage services. Applicants require a criminal history background investigation.

MOTION PICTURE & TELEVISION PRODUCTION

All licenses are issued for duration of the event. An investigation fee, financial assurances and/or hold harmless agreements may be required. There is no fee for this license.

PUMPKIN PATCHES

All licenses issued for pumpkin patches are valid from October 1 to November 5. The license fee is \$65.

SEASONAL FIREWOOD SALES

All licenses issued for seasonal firewood sales are valid for 90 days between September 1 and March 31. The license fee is \$65.

SOLICITATION BY A CHARITABLE ORGANIZATION

All licenses issued for solicitation by a chartiable organization are valid for a maximum of 90 consecutive days. The license fee is \$75. Applicants require a registration card.

SPECIAL EVENTS

Special events cover a wide range of events, sales and services. All special events may also be charged additional booth fees, if applicable, based on the following fee schedule:

BOOTH FEES:

1-4	booths	\$ 25.00
5-9	booths	50.00
10-19	booths	100.00
20-29	booths	150.00
30-39	booths	200.00
40-49	booths	250.00
50-59	booths	300.00
60-69	booths	350.00
70-79	booths	400.00
80-89	booths	450.00
90-100	booths	500.00

More than 100 booths, \$500.00 plus \$5.00 for each booth in excess of 100.

FLEA MARKETS AND/OR FARMER'S MARKETS

Licenses for flea markets and/or farmer's markets are valid for a maximum of 31 days in a 3 month period. The license fee is \$65 and additional booth fees will be charged if appropriate. Applicants will be required to obtain a registration card.

OUTDOOR FESTIVAL

An outdoor festival license is valid for the duration of the event. There is a \$1,000 non-refundable application fee, plus an event fee of \$350 per day. Additional booth fees will be charged if appropriate. Applicants require a criminal history background investigation.

OUTDOOR COMMUNITY EVENT

An outdoor community event license is valid for the duration of the event. There is a \$50 non-refundable application fee, plus an event fee of \$350 per day. Additional booth fees will be charged if appropriate. Applicants require a criminal history background investigation.

SPECIAL (TEMPORARY) EVENT

A special event license is valid for a period of no more than 31 days in a calendar year. The license fee is \$65. Additional booth fees will be charged if appropriate.

TENT SHOWS, CARNIVALS OR CIRCUSES

Licenses for tent shows, carnivals or circuses are valid for the duration of the event. The license fee is based on the number of participants and spectators at the event and will be \$1,000 or \$65 or \$50, plus and event fee of \$300 per day. The maximum event fee collected will be \$4,200. Additional booth fees will be charged if appropriate. Event workers will be required to obtain registration cards.

THEME PARKS OR PERMANENT EXHIBITIONS

Licenses for theme parks or permanent exhibitions are valid for the duration of the event. The daily license fee is \$100 to a maximum total fee of \$1,400. Additional booth fees will be charged if appropriate. Applicants will be required to obtain a registration card.