



# LIQUOR AND GAMING LICENSE FEES



## LIQUOR LICENSE

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 Importer/Wholesaler licenses pay **only** the fixed quarterly fee. Liquor licenses are valid for three months and are renewed quarterly (based on calendar quarters).

	<u>Quarterly fee</u>
L-1 Tavern (Bar)	\$225.00
L-2 Package Liquor	200.00
L-3 Cabaret	300.00
L-4 Retail Beer and Wine	125.00
L-5 Package Beer	50.00
L-6 Importer/Wholesaler	300.00
L-7 Service Bar	125.00
L-8 Wine-maker/Brewery/Brew Pub	225.00 (see <i>Special Note</i> )

A new liquor licensed business pays a quarterly fee of \$50 (in lieu of a fee based on annual gross receipts) during the first year of operation. This \$50 quarterly fee is in addition to the regular quarterly fee.

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. This fee is in addition to the regular quarterly fee.

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.

Liquor licenses are never prorated.

*Special Note:* There is a \$50.00 administrative fee for these types of liquor licenses when the business is not distributing liquor in unincorporated Washoe County and the business office is not located in unincorporated Washoe County. A background investigation still must be completed for these businesses. The Board of County Commissioners will also hold a hearing to approve the State of Nevada *Application for License for Importer and Wholesale Dealer of Wine, Liquor, and Beer*.

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

## **GAMING LICENSE**

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. 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".

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

	<u>3 Months</u>	<u>2 Months</u>	<u>1 Month</u>
Slot Machines	\$30.00	\$20.00	\$10.00
Pan & Poker	75.00	50.00	25.00
All other games	150.00	100.00	50.00

The "Chapter 491 Tax" 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.

New applicants will need to provide a copy of their state gaming license before a county gaming license will be issued.