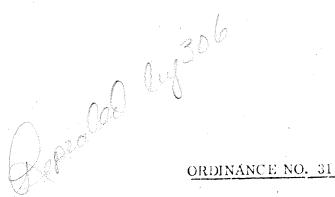
AND OCCUPATIONS



AN ORDINANCE TO FIX, IMPOSE AND COLLECT A LICENSE TAX ON ALL CHARACTER OF LAWFUL TRADES, CALLINGS, INDUSTRIES, OCCUPATIONS, PROFESSIONS AND BUSINESS CONDUCTED IN THE COUNTY OF WASHOE, OUTSIDE OF THE LIMITS OF INCORPORATED CITIES AND TOWNS IN WASHOE COUNTY; FIXING A PENALTY FOR THE VIOLATION THEREOF; AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT THEREWITH.

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY DO ORDAIN:

Section 1. License tax to be paid for engaging in business. It shall be unlawful for any person or persons, firm, association or corporation to engage in any business, trade, cailing, industry, occupation or profession in the County of Washoe, outside of the limits of incorporated cities and towns in said county without first procuring a license therefor from the County of Washoe and without first paying a license tax therefor to the County of Washoe.

[Book "P", p. 48 (9-25-1947)]

Section 2. Quarterly license fee schedules. Such license tax shall be payable quarterly in advance in accordance with the following schedule:

- (a) Private airports, flying schools, \$10 per quarter or fraction thereof.
- (b) Auto courts, motels, hotels, guest ranches, guest houses, \$5 per quarter or fraction thereof, for 5 units or fraction thereof, plus \$1 per quarter or fraction thereof, for each additional unit, room or cottage over 5.
 - (c) Barber shops, \$10 per quarter or fraction thereof.
- (d) For bars, cocktail lounges or saloons, the general liquor license shall be \$100 per quarter or traction thereof. Bars, cocktail lounges or saloons having a dance floor or orchestra, \$150 per quarter or fraction thereof. For retail liquor stores selling package liquor, \$60 per quarter or fraction thereof.
 - (e) Beer licenses only, \$15 per quarter or fraction thereof.
- (f) Cleaning plants, dycing establishments, \$10 per quarter or fraction thereof.
 - (g) Dance halls, \$10 per quarter or fraction thereof.
 - (h) Fuel dealers, \$10 per quarter or fraction thereof
 - (i) Fruit and vegetable stands, \$10 per quarter or fraction thereof.
 - (j) Garages, \$10 per quarter or fraction thereof.
- (k) Gaming licenses card games, that is, stud and draw poker, bridge, whist, solo and panguingui for money shall be bromsed independent of other games mentioned in this ordinance, at the rate of \$25 per quarter or fraction thereof. For each game or device licensed excepting those games above enumerated and except slot machines, the license shall be \$50 per quarter or fraction thereof. For slot machines the license shall be \$10 per quarter or fraction thereof; provided, that when a combination of units are operated by one handle the license fee shall be the sum of \$10 per quarter or fraction thereof, for each and every unit paying in identical denominations operated thereby,

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(1) Grocery stores, retail or wholesale, \$10 per quarter or fraction there-

of.

- (m) Meat markets, \$10 per quarter of fraction thereof.
- (n) Restaurants and lunch counters, \$10 per quarter or fraction thereof.
- (0) Service stations, \$10 per quarter of fraction thereof.
- (p) Slaughter houses, \$10 per quarter or fraction thereof.
- (q) Soda fountains, \$10 per quarter or fraction thereof.
- (r) Swimming pools, \$10 per quarter or fraction thereof.
- (s) Warehouses, \$10 per quarter or fraction thereof.

[Book "P", p. 48 (9-25-1945)]; amended Book "P", p. 520 (12-20-1945); Book "P", p. 565 (2-20-1946); Book "Q", p. 78 (9-5-1946)].

Section 3. License fee for business not enumerated in section 2. Any business, trade, calling, industry, occupation or profession not specifically mentioned in section 2 of this ordinance shall pay a license of \$10 per quarter or fraction thereof.

[Book "P", p. 48 (9-25-1945)]

Section 4. Penalty. Any person or persons, firm, association or corporation who shall violate any of the terms or provisions of this ordinance shall be deemed guilty of a misdemeanor and upon conviction shall be fined in the sum of \$500 or imprisoned in the county jail by a term not to exceed 6 months, or by both fine and imprisonment.

[Book "P", p. 48 (9-25-1945)]

Section 5. Repeal. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

[Book "P", p. 48 (9-25-1945)]

Section 6. Saving clause. If any clause, sentence, section, provision or part of this ordinance shall be adjudged to be unconstitutional or invalid for any reason by any court of competent jurisdiction, such judgment shall not invalidate, impair or affect the remainder of this ordinance, which shall remain in full force and effect.

[Book "P", p. 48 (9-25-1945)]

Section 7. Effective date. This ordinance shall be in effect October 1, 1945. [Book "P", p. 48 (9-25-1945)]

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ORDINANCE NO. 31

Amended by Ordinance No. 254, Bill No. 418, Item 75-164
Amended by Ordinance No. 271, Bill No. 435, Item 75-1268
Amended by Ordinance No. 284, Bill No. 448, Item 75-1808