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PROOF OF PUBLICATION

STATE OF NEVADA
COUNTY OF WASHOE

ss Tana Ciccotti

Being first duly sworn, deposes and says:
That as the legal clerk of the RENO
GAZETTE-JOURNAL, a daily newspaper
published in Reno, Washoe County,
State of Nevada, that the notice:

Ordinance 1125

of which a copy is hereto attached, has
been published in each regular and entire
issue of said newspaper on the following
dates to wit:

July 27, 30, 2001

Signed *Tana Ciccotti*

Subscribed and sworn to before me this

JUL 30 2001

Susan V. Dummar

Notary Public

**NOTICE OF ADOPTION
WASHOE COUNTY
ORDINANCE NO. 1125**

NOTICE IS HEREBY GIVEN THAT: Bill No.1301, Ordinance No. 1125 entitled

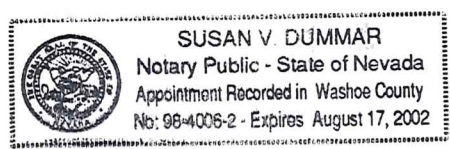
An Ordinance amending the Washoe County Code by amending business license fees for public utilities providing electric energy service and public utilities providing telecommunication service; designating a portion of the revenue from such fees to be placed in an account to be used for under-grounding existing utility lines; and providing other matters properly relating thereto.

was adopted on July 24, 2001 by Commissioners Bond, Galloway, Sferrazza, Short and Shaw. This ordinance shall be in full force and effect from and after July 30, 2001.

Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk, 75 Court Street, Reno, Nevada.

AMY HARVEY,
Washoe County Clerk

No.2585 July 27,30, 2001



AUG 2 2001

SUMMARY: An ordinance amending Washoe County Code by amending the business license fees for public utilities providing electric energy service and telecommunication service.

BILL NO. 1301

ORDINANCE NO. 1125

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY AMENDING BUSINESS LICENSE FEES FOR PUBLIC UTILITIES PROVIDING ELECTRIC ENERGY SERVICE AND PUBLIC UTILITIES PROVIDING TELECOMMUNICATION SERVICE; DESIGNATING A PORTION OF THE REVENUE FROM SUCH FEES TO BE PLACED IN AN ACCOUNT TO BE USED FOR UNDERGROUNDING EXISTING UTILITY LINES; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Chapter 25 of the Washoe County Code is hereby amended by adding thereto the provisions set forth in sections 2 to 7, inclusive of this ordinance.

SECTION 2.

25.500 Definitions. As used in sections 25.500 to 25.505, and unless the context otherwise requires, the following words will have the meaning ascribed to them as follows:

1. "County" means the unincorporated area of Washoe County, including any unincorporated towns.

2. "Customer" or "customer located within the county" means a person who, or a government that, at any place within the boundaries of the unincorporated area of the county including any unincorporated towns receives any telecommunications or personal wireless service, or uses electric energy provided by a public utility. Personal wireless service shall be deemed to be received at the customer's billing address.

3. "Delinquent amount" means any portion of a fee collected from a customer by a public utility that is not paid to the county by the public utility within 30 days after the last day of the quarter in which the fee is due.

4. "Month" means a calendar month, or a portion thereof, when calculating the penalty to be assessed due to the late payment of a fee.

5. "Person" means a natural person, any form of business or social organization and any other nongovernmental legal entity including, but not limited to, a corporation, partnership, association, trust, unincorporated organization, or the estate of a natural person.

6. "Personal wireless service" has the meaning ascribed to it in 47 U.S.C. § 332(c)(7)(C) as the provision existed on July 16, 1997.

7. "Public utility" means a person or local government that:

(a) Provides electric energy, whether or not the person or local government holds a certificate of public convenience and necessity issued by the public service commission of Nevada;

(b) Is a telecommunication carrier as that term is defined in 47 U.S.C. § 153 as the provision existed on July 16, 1997, if the person or local government holds a certificate of public convenience and necessity issued by the public utilities commission of Nevada and derives intrastate revenue from the provision of telecommunication service to retail customers; or

(c) Sells or resells personal wireless services.

8. "Revenue" does not include:

(a) Any proceeds from the interstate sale of natural gas to a provider of electric energy that holds a certificate of public convenience and necessity issued by the public utilities commission of Nevada; or

(b) Any revenue of a provider of a telecommunication service other than intrastate revenue that the provider collects from retail customers.

SECTION 3.

25.501 Business license for public utility providing electric energy service; business license fee; penalty and interest on late payment; statement of revenues.

1. Every public utility providing electric energy service to any customer located within the county must have a valid unexpired business license issued pursuant to this code and remit to the county a quarterly business license fee. Business licenses may be renewed without penalty if the license division receives a properly-completed application for renewal form and if the licensee is current on its payment of fees hereunder.

2. The quarterly business license fee required in subsection (1) of this section will be:

(a) Two percent (2%) of the total gross revenue collected by the public utility commencing with the first customer billing cycle starting after November 1, 2001.

(b) Commencing with the first customer billing cycle starting after January 1, 2004, three percent (3%) of the total gross revenue.

(c) Commencing with the first customer billing cycle starting after January 1, 2006, four percent (4%) of the total gross revenue.

(d) Commencing with the first customer billing cycle starting after January 1, 2008, five percent (5%) of the total gross revenue.

3. For purposes of this section, "total gross revenue" means all revenue earned directly or indirectly from the provision of

electric energy to customers located within the county.

4. The license fee set forth herein is payable thirty (30) days after the end of each calendar quarter.

5. A license fee not received or postmarked within thirty (30) calendar days after the end of each calendar quarter shall be delinquent and the licensee shall pay, in addition to the license fee, a penalty of one percent (1%) of the delinquent fee amount per month and interest of one (1%) of the delinquent fee amount per month.

6. Each public utility that is subject to this section, shall, not later than thirty (30) calendar days after the end of each calendar quarter, provide to the county a statement of the amount of gross revenue the public utility company derived during that calendar quarter from the sale of electric energy services to all customers located within the county.

7. Each electric energy service provider which derives or intends to derive revenue from customers located within the county shall, not later than sixty (60) calendar days after the effective date of this ordinance or thirty (30) calendar days before the company begins to provide electric energy services to those customers, whichever occurs later, provide to the county:

(a) An acknowledgment that the public utility is operating or intends to operate within the jurisdiction of the county; and

(b) The date the company began or intends to begin to derive revenue from customers located within the county.

SECTION 4.

25.503 Existing franchises not affected. Sections 25.500 to 25.505, inclusive, do not alter the terms of any existing franchise agreement between the county and any public utility providing electric energy service within the unincorporated area of Washoe County.

SECTION 5.

25.505 Business license for public utility providing telecommunication service; business license fee; penalty and interest on late payment; statement of revenues.

1. Every public utility providing any telecommunication service to any customer located within the county, must have a valid unexpired business license issued pursuant to this code and remit to the county a quarterly business license fee. Business licenses may be renewed without penalty if the license division receives a properly-completed application for renewal form and if the licensee is current on its payment of fees hereunder.

2. The quarterly business license fee required in subsection (1) of this section will be:

(a) Two percent (2%) of the total gross revenue collected by the public utility commencing with the first customer billing cycle starting after November 1, 2001.

(b) Commencing with the first customer billing cycle starting after January 1, 2004, three percent (3%) of the total gross revenue.

(c) Commencing with the first customer billing cycle starting after January 1, 2006, four percent (4%) of the total gross revenue.

(d) Commencing with the first customer billing cycle starting after January 1, 2008, five percent (5%) of the total gross revenue.

3. For purposes of this section, "total gross revenue" means:

(a) All revenue earned directly or indirectly from the provision of intrastate telecommunication service to customers located within the county.

(b) For a public utility that sells or resells personal wireless services, revenue received from the first \$15 charged monthly for each line of access for each of the public utility's customers who has a billing address located within the jurisdiction of the county.

4. The license fee set forth herein is payable thirty (30) days after the end of each calendar quarter.

5. A license fee not received or postmarked within thirty (30) calendar days after the end of each calendar quarter shall be delinquent and the licensee shall pay, in addition to the license fee, a penalty of one percent (1%) of the delinquent fee amount per month and interest of one (1%) of the delinquent fee amount per month.

6. Each public utility that is subject to this section, shall, not later than thirty (30) calendar days after the end of each calendar quarter, provide to the county a statement of the amount of gross revenue the public utility company derived during that calendar quarter from the sale of telecommunication service to all customers located within the county.

7. Each telecommunication service provider which derives or intends to derive intrastate revenue from customers located within the county shall, not later than sixty (60) calendar days after the effective date of this ordinance or thirty (30) calendar days before the company begins to provide intrastate telecommunications service to those customers, whichever occurs later, provide to the county:

(a) An acknowledgment that the public utility is operating or intends to operate within the jurisdiction of the county; and

(b) The date the company began or intends to begin to derive revenue from customers located within the county.

SECTION 6.

25.507 Effect of other code provisions. All other provisions of sections 25.010 to 25.045, inclusive, and 25.443 and 25.445, except for section 25.0265, and unless the context otherwise requires, are made applicable to licenses issued under sections 25.500 to 25.505.

SECTION 7.

25.509 Account for undergrounding existing utility lines; designating portion of revenue to such account; effective date. Beginning July 1, 2002, 40% of the revenue received by the county from the fees imposed in sections 25.501 and 25.505 shall be placed in a separate account for use in undergrounding utility lines existing as of July 24, 2001.

SECTION 8. Section 25.025 of the Washoe County Code is hereby amended to read as follows:

25.025 General business license fees; renewal; grace period; penalties.

1. Except as provided in section 25.0255 for temporary businesses and as provided in sections 25.500 to 25.505, inclusive, all fees and charges for licenses or permits shall be paid in advance in lawful money of the United States of America at the time application therefor is made to the license division, and all licenses or permits shall have a term of 1 year commencing on the effective date of the first license issued.

2. Except as provided in sections 25.0255, 25.500 to 25.505, inclusive, and 25.026, every person who engages in, conducts or maintains any business, trade, calling, industry, occupation or profession in the county, outside of the limits of incorporated cities and towns in the county, shall pay for and obtain a license to carry on such business according to the following schedule:

(a) Those whose annual gross receipts of such business are \$50,000 or less shall pay for such license the amount of \$60.

(b) Those whose annual gross receipts of such business are between \$50,001 and \$200,000, inclusive, shall pay for such license the amount of \$100.

(c) Those whose annual gross receipts of such business are between \$200,001 and \$500,000, inclusive, shall pay for such license the amount of \$200.

(d) Those whose annual gross receipts of such business are between \$500,001 and \$1,000,000, inclusive, shall pay for such license the amount of \$300.

(e) Those whose annual gross receipts of such business are over \$1,000,001 shall pay for such license the amount of \$500.

3. A new business subject to the fees set forth in subsection 2 which has not completed its first fiscal year shall pay a fixed annual license fee of \$75. After the business has completed its first fiscal year, the business shall pay the fees set forth in subsection 2.

4. Upon receiving an application for a business license, the license division shall add to the fees due under this chapter a penalty equal to 100 percent of the license fee due if:

(a) The applicant has commenced business prior to being issued a license; or

(b) Within the year prior to making the application, the applicant possessed a business license for the business which is the subject of the application and the applicant continued to conduct that business without timely renewing the former license within the maximum time limits set forth in section 25.0265.

Any license which is subject to the penalty provided in this subsection shall be effective on the date the applicant commenced business (if the penalty was imposed under paragraph (a)) or on the date the previous business license expired (if the penalty was imposed under paragraph (b)), and shall have a term of 1 year after that effective date.

5. An applicant for a business license which is subject to a fee based on annual gross receipts must submit to the license division financial data indicating the annual gross receipts of the business in a form and manner and at a date acceptable to the license division. All financial data so submitted is hereby declared to be confidential and not a public record. This subsection does not restrict the license division, the sheriff or the county from using or disseminating such financial data in any criminal investigation or judicial or administrative proceeding.

6. As used in this section:

(a) "Annual gross receipts" means the sum of the gross receipts for the applicant's most recent fiscal year prior to the quarter for which the application is made.

(b) "Gross receipts" means the total sum of receipts for all business conducted in the unincorporated area of Washoe County, without any deduction therefrom on account of the cost of the property sold, the cost of the materials used, labor or service costs, place of delivery of the property sold, interest paid or payable, losses or other expenses whatsoever. "Gross receipts" does not include:

- (1) Receipts from the sale of intoxicating liquor or receipts from the operation of a gambling game or device;
- (2) Receipts from the sale of motor vehicle fuel;
- (3) Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
- (4) Cash discounts allowed on sales; or
- (5) The part of the sales price of any property previously sold and returned by the purchaser to the seller, which part is refunded by the seller by way of cash or credit allowances. The amounts set forth in subparagraphs (1) to (5), inclusive, may be deducted from the business's gross receipts in determining the gross receipts for purposes of this section.

In the case of a contractor or other person providing services, or a combination of goods and service, "gross receipts" includes all receipts for goods and services sold or provided within the unincorporated area of Washoe County, but does not include the gross receipts of a subcontractor who is licensed under this chapter to do business in the unincorporated area of Washoe

County. The amount of receipts of such a subcontractor may be subtracted from the contractor's gross receipts for purposes of this section if the contractor furnishes to the license division the name and address of each subcontractor and the amounts paid each subcontractor.

7. The failure to submit the financial data required by this section or the submission of false financial data is grounds for denial, revocation or nonrenewal of a business license.

8. It is unlawful for any person to knowingly submit false financial data to the license division for purposes of obtaining a reduction of a business license fee.

SECTION 9. Section 25.0255 of the Washoe County Code is hereby amended to read as follows:

25.0255 Business license fees for specific businesses.

1. Except as otherwise provided herein, all fees and charges for licenses or permits shall be paid in advance in lawful money of the United States of America at the time application therefor is made to the license division.

2. Every person who engages in, conducts or maintains any business, trade, calling, industry, occupation or profession listed in this section in the county, outside of the limits of incorporated cities and towns in the county, shall pay for and obtain a license to carry on such business according to the following schedule:

(a) Charitable solicitations: No fee.

(b) Outdoor community event: \$350 for a daily license, plus the fees set forth in subparagraphs (e) and (f) if applicable.

(c) Outdoor festivals: \$350 for a daily license, plus the fees set forth in subparagraphs (e) and (f) if applicable.

(d) Tent shows, circuses and carnivals: \$350 for a daily license, plus the fees set forth in subparagraphs (e) and (f) if applicable.

(e) Temporary sales or service, no booths: \$65 for a license valid for 7 consecutive days.

(f) Temporary sales or service, with booths: \$65 plus the following booth fee for a license valid for 7 consecutive days:

(1) 1-4 booths, \$25.

(2) 5-9 booths, \$50.

(3) 10-19 booths, \$100.

(4) 20-29 booths, \$150.

(5) 30-39 booths, \$200.

(6) 40-49 booths, \$250.

(7) 50-59 booths, \$300.

(8) 60-69 booths, \$350.

(9) 70-79 booths, \$400.

(10) 80-89 booths, \$450.

(11) 90-100 booths, \$500.

(12) More than 100 booths, \$500 plus \$5 for each booth in excess of 100.

(g) Utilities: Fees are set forth in sections 25.026, and sections 25.500 to 25.505, inclusive.

3. If a license fee includes a fee for booths, the sponsor of the business shall pay the fee for booths as part of his license fee. Nothing in this section prohibits the licensee from renting booths to unlicensed persons for compensation.

4. No more than two temporary sales or service licenses may be issued to a person or business during a calendar year.

5. Licenses issued pursuant to this section may not be renewed.

6. As used in this section, "temporary sales or service" means any business which engages in the sale of any new or used good, product or commodity or any business which provides any service or combination of any service and any good, product or commodity. The term includes an auction, farmer's market, flea market, sidewalk sale, distressed merchandise sale, any sale made or service rendered (or any combination thereof) as part of any outdoor festival, outdoor community event, tent show, circus or carnival, and traveling merchants, solicitors, peddlers, hawkers, and merchants of all kinds.

SECTION 10. Section 25.026 of the Washoe County Code is hereby amended to read as follows:

25.026 Business license fees for utilities.

1. Except as provided in subsection 3, every person, firm, association or corporation engaged in the business of furnishing and supplying heating or illuminating gas to others through gas mains, or who supplies water for domestic purposes to others through water mains, shall pay for and obtain an annual license to carry on each of such businesses, as follows:

(a) Gas. Every gas company shall pay for such license the fee set forth in section 25.025 based on its annual gross receipts attributable to the area of the county, outside the limits of incorporated cities and towns in the county.

(b) Water. Every water company shall pay for such license the fee set forth in section 25.025 based on its annual gross receipts attributable to the area of the county, outside the limits of incorporated cities and towns in the county.

2. Licenses issued pursuant to this section are subject to all of the provisions of this chapter.

3. The State of Nevada, a county, a municipal corporation, a town, a board, a school district, a general improvement district and any other district or entity which is defined as a "local government" in NRS 354.474 is not required to obtain or pay for a license pursuant to this section.

SECTION 11. Effective date.

1. No later than July 31, 2001, the county shall provide to each public utility covered under section 3 or section 5 of this ordinance any information that is necessary to identify each

customer that is affected by the fee imposed or increased by this ordinance, including the address of each customer. If the public utility requests the county to provide the information in a specific form, the county may charge a fee for the cost of providing the information in that form.

2. Any public utility defined in section 2 of this ordinance that has paid a business license fee to the county pursuant to section 25.026 for the calendar year 2001, may credit one-sixth of the amount paid against the fees imposed pursuant to section 25.501 or 25.505 for the year 2001.

Proposed on the 10th day of JULY, 2001.

Proposed by Commissioner SPURAZZA.

Passed on the 24th day of JULY, 2001.

Vote:

Ayes:

Nays:

Absent:

James M. Shaw
Chairman
Washoe County Commission

ATTEST:

Amy Harvey
County Clerk

This ordinance shall be in force and effect from and after the 3rd day of AUGUST, 2001.