



## Washoe County

# Master Business License Fee Schedule

Washoe County Code Chapter 25

Effective April 20, 2018

### **ANNUAL BUSINESS LICENSE RENEWAL FEES**

<b>Annual Gross Receipts<sup>1</sup></b>	<b>Annual Business License Fee<sup>2</sup></b>
\$ 25,000 or less	\$ 57.75
\$ 25,001 to \$ 50,000	\$ 67.75
\$ 50,001 to \$ 100,000	\$ 117.75
\$ 100,001 to \$ 300,000	\$ 142.75
\$ 300,001 to \$ 500,000	\$ 237.75
\$ 500,001 to \$ 1,000,000	\$ 347.75
\$ 1,000,001 to \$ 2,500,000	\$ 602.75
\$ 2,500,001 to \$ 5,000,000	\$ 632.75
\$ 5,000,001 or more	\$ 657.75

Note:

1. "Annual Gross Receipts" is defined in Washoe County Code Section 25.013.
2. All annual business license fees include a \$2.75 Regional Technology Fee. The Regional Technology Fee was adopted by the Washoe County Board of County Commissioners on June 28, 2016 and became effective on October 31, 2016.

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Most recent Resolution amending business license fees adopted by the Washoe County Board of County Commissioners on April 10, 2018.

## **MARIJUANA ESTABLISHMENT LICENSE FEES**

### **Application fee; Term of License; Quarterly 3% License fee; Payment of fee**

A marijuana establishment license application fee is \$ 77.75. The application fee includes the \$ 2.75 Regional Technology Fee.

All marijuana establishment licenses are issued for one calendar quarter of a year, and must be renewed within 15 calendar days after the start of the calendar quarter. The calendar quarter periods for each year are as follows:

1. The first quarter begins on January 1<sup>st</sup> of each year. The quarterly license fee must be paid on or before January 15<sup>th</sup> of each year.
2. The second quarter begins on April 1<sup>st</sup> of each year. The quarterly license fee must be paid on or before April 15<sup>th</sup> of each year.
3. The third quarter begins on July 1<sup>st</sup> of each year. The quarterly license fee must be paid on or before July 15<sup>th</sup> of each year.
4. The fourth quarter begins on October 1<sup>st</sup> of each year. The quarterly license fee must be paid on or before October 15<sup>th</sup> of each year.

Each marijuana establishment licensed by Washoe County shall pay a quarterly marijuana establishment license fee. **The quarterly license fee is 3% of the marijuana establishment's reported quarterly gross revenue for the preceding quarter.** Gross revenue is defined in WCC Section 25.013. Each marijuana establishment must submit its quarterly gross revenue report to the license division no later than 15 calendar days after the start of each calendar quarter (see chart above). Each marijuana establishment shall calculate its quarterly license fee. The license division will not bill the establishment, but may send courtesy reminder notices to the establishment.

Each quarterly license fee must be paid in full no later than 15 calendar days after the start of each quarter (WCC Section 25.728, and see chart above). License fees may be paid in full, or in parts, in advance of the quarterly calendar due date.

The amount of the license fee which can be charged to any marijuana establishment is limited by the provisions of NRS Chapter 244, which establishes the maximum fee of 3% of a marijuana establishment's gross revenue. Since the license fee is established within State Law, the regional technology fee will not be collected as part of the marijuana establishment license fee.

Any marijuana establishment license may be automatically renewed when the establishment has paid in full the required quarterly license fees and has satisfied all of the provisions of WCC Section 25.748, to include the information required as part of an annual report.

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## Applications and fees for a new marijuana establishment license

An applicant for a new marijuana establishment license must pay the license application fee at the time of application submittal. The application must contain the information as set forth in WCC Section 25.712.

An applicant for a marijuana establishment license to replace an existing Washoe County medical marijuana establishment license and/or temporary marijuana establishment license must pay the license application fee at the time of application submittal. The application must contain the information as set forth in WCC Section 25.716.

Once the license division issues the marijuana establishment license, the licensee shall pay the quarterly 3% marijuana establishment license fee. The license fee starts on the date of the next calendar quarter (see chart above). The quarterly license fee must be paid in full no later than 15 calendar days after the start of the calendar quarter. The licensee may pay all of, or in parts, the quarterly license fee in advance.

For example, a marijuana establishment license is issued on August 15. The establishment's quarterly marijuana establishment license fee starts on October 1. The quarterly gross revenues are calculated for the time frame from August 15 (when the establishment opened for business) through September 30. The licensee may pay the quarterly license fee in advance, but the license fee must be paid in full on or before October 15.

## Quarterly license fee

Each licensed marijuana establishment must pay a quarterly 3% marijuana establishment fee in full no later than 15 calendar days after the start of each calendar quarter (WCC Section 25.728, and see chart above). The licensee may pay all of, or in parts, the quarterly license fee in advance.

For example, a marijuana establishment will report its quarterly gross revenue for the period from January 1 through March 31 for the second quarterly license fee (starts on April 1). The licensee may pay the quarterly license fee in advance, but the license fee must be paid in full on or before April 15.

## Relocation application fee

The application fee for relocation of a Department licensed marijuana establishment to another physical location is \$ 500. The marijuana establishment relocation application and the process for review of the application are available from the Washoe County License Division.

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