RENO NEWSPAPERS, INC. Publishers of RENO GAZETTE-JOURNAL

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DESCRIPTION OF LEGAL ADVERTISING

No. 798

349008

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Washoe County Clerk

P.O. Box 11130

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MONTH	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	3
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PROOF OF PUBLICATION

STATE OF NEVADA, COUNTY OF WASHOE

SS.

Alice L. Buffaloe

PUBLIC	NOTICE

NOTICE OF COUNTY ORDINANCE NO. 798

PUBLIC NOTICE IS HEREBY GIVEN that Ordinance No. 798. Bill No. 973. "An ordinance amending the Washoe County Code by increasing fees for Liquor Licenses and by providing that certain Liquor License fees are to be partially based on annual gross receipts of Liquor sold at retail; was adopted by Commissioners Beck, Cornwall, Lillard, McDowell and Reid.

Typewritten copies of the ordi-nance are available for inspection by all interested persons at the office of the County Clerk.

Judi Bailey, County Clerk 349008-No. 798 June 20,27-ht133

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 noticeof
County Ordinagoes
of which a copy is hereto
attached, was first published in said newspaper in its issue dated the
20thay of June 19 90 and, June 27th.
the full period of 2 days, the last publication thereof being in
the issue of

Subscribed and sworn to before me fines

June 27th day of

Notary Public



MONICA R. GRASHUIS Notary Public - State of Nevada Appointment Recorded in Washoe County MY APPOINTMENT EXPIRES JUNE 22, 1992 90

SUMMARY: Amends Washoe County Code by increasing fees for liquor licenses.

BILL NO. <u>973</u>

ORDINANCE NO. 798

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY INCREASING FEES FOR LIQUOR LICENSES AND BY PROVIDING THAT CERTAIN LIQUOR LICENSE FEES ARE TO BE PARTIALLY BASED ON ANNUAL GROSS RECEIPTS OF LIQUOR SOLD AT RETAIL.

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 a new section which shall read as follows:

- 25.204 Records to be kept by retail sellers of intoxicating liquors; examination by Sheriff or his designee; failure to keep records is ground for denial or revocation of license; unlawful to enter false financial data.
- 1. Every person who engages in the retail sale of intoxicating liquor in the unincorporated area of Washoe County shall keep records, receipts, invoices and other pertinent papers reflecting those sales in the form required by the sheriff.
- 2. The sheriff, or any person or agency authorized by him, may examine the books, papers and records of any person who engages in the retail sale of intoxicating liquor in the unincorporated area of Washoe County.
- 3. Failure to keep the records required by this section is grounds for denial, revocation or non-renewal of an intoxicating liquor license.
- 4. It is unlawful for any person to knowingly enter false financial data into the books, records or other papers required to be kept by this section.
- 5. For purposes of this section, "retail sale" means a sale for any purpose other than resale.
- SECTION 2. Section 25.203 of the Washoe County Code is hereby amended to read as follows:
 - 25.203 <u>Intoxicating liquor licenses</u>: Fees; submission of financial data to sheriff; unlawful to submit false data.
 - 1. Except as otherwise provided in this section, intoxicating liquor license fees are payable in advance

each quarter in an amount equal to the sum of the fees set forth in paragraphs (a) to (h), inclusive.

(a) Tavern license, including but not limited to bars, cocktail lounges or saloons without live entertainment where dancing is prohibited, the sum of \$225 per quarter or fraction thereof and \$1 per quarter or fraction thereof for each \$1,000 of annual gross liquor receipts in excess of \$25,000.

(b) Package liquor license, including but not limited to retail stores selling intoxicating liquors off the premises, the sum of \$200 per quarter or fraction thereof and \$1 per quarter or fraction thereof for each \$1,000 of annual gross liquor receipts in excess of \$25,000.

(c) Cabaret license, including but not limited to bars, cocktail lounges or saloons having live entertainment or where dancing is permitted, the sum of \$300 per quarter or fraction thereof and \$1 per quarter or fraction thereof for each \$1,000 of annual gross liquor receipts in excess of \$25,000.

(d) Retail beer and wine license, including but not limited to licensed restaurants serving beer and wine for consumption with meals, the sum of \$125 per quarter or fraction thereof and \$1 per quarter or fraction thereof for each \$1,000 of annual gross liquor receipts in excess of \$25,000.

(e) Retail beer license, including but not limited to retail stores selling beer for consumption off the premises, the sum of \$50 per quarter or fraction thereof and \$1 per quarter or fraction thereof for each \$1,000 of annual gross liquor receipts in excess of \$25,000.

(f) Wholesale intoxicating liquor license, including but not limited to establishments in possession of intoxicating liquors for resale to retail outlets, the sum of \$300 per quarter or fraction thereof.

(g) For every service bar, as defined in section 30.070, within an already licensed premises, an additional fee in the sum of \$125 per quarter or fraction thereof plus \$1 per quarter or fraction thereof for each \$1,000 of annual gross liquor receipts in excess of \$25,000.

(h) If a business is required to possess more than one of the licenses set forth in this subsection which has a fee partially based on annual gross liquor receipts, it shall, for each business location, pay the sum of the fixed fees for each of the licenses at that location and the amount of \$1 per quarter or fraction thereof for each \$1,000 of annual gross liquor receipts in excess of \$25,000 received at that location. The portion of the quarterly license fee based on annual gross liquor receipts is imposed on a maximum of one liquor license for each business location, regardless of the number of liquor

licenses issued to the business at that location.

- 2. A new business which has not completed its first fiscal year shall pay the fixed license fees set forth in subsection 1, plus an additional quarterly fee of \$50 in lieu of a fee based on annual gross liquor receipts. When the business has completed its first fiscal year, the business shall pay the fees set forth in subsection 1.
- business shall pay the fees set forth in subsection 1.

 3. An applicant for a liquor license which has a fee partially based on annual gross liquor receipts must submit to the sheriff financial data indicating the annual gross liquor receipts of the business in a form and manner and at a date acceptable to the sheriff. All financial data so submitted is hereby declared to be confidential and not a public record. This subsection does not restrict the sheriff from using or disseminating such financial data in any criminal investigation or judicial or administrative proceeding.
 - 4. As used in this section:
- (a) "Annual gross liquor receipts" means the sum of the gross liquor receipts for the applicant's most recent fiscal year prior to the quarter for which the application is made.
- (b) "Gross liquor receipts" means the total sum of the retail sale price of all sales of intoxicating liquor made or 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, interest paid or payable, losses or other expenses whatsoever. "Gross liquor receipts" does not include:
 - (1) Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
 - (2) Cash discounts allowed on sales; or
 - (3) 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 the way of cash or credit allowances.

The amounts set forth in subparagraphs (1), (2) and (3) may be deducted from the total sales price of intoxicating liquor in calculating the gross liquor receipts.

- (c) "Retail sale" means a sale for any purpose other than resale.
- 5. The failure to submit the financial data required by this section or the submission of false financial data is grounds for denial, revocation or non-renewal of an intoxicating liquor license.
- 6. It is unlawful for any person to knowingly submit false financial data to the sheriff for purposes of obtaining a reduction of a liquor license fee.

SECTION 3.

1. Sections 5 and 7 of Ordinance No. 789 are hereby

repealed.

2. The Resolution adopted by the board on March 27, 1990 pertaining to Ordinance No. 789 is hereby repealed.

SECTION 4.

This ordinance shall become effective on July 1, 1990.

Proposed on	the 15th day	of	May	 1988.
Proposed by	Commissioner	s	Lillard	90.
Passed on th	ne 12th day	of	June	 1989.

Vote:

Beck, Cornwall, Lillard, McDowell, & Reid. Ayes: Commissioners:

Commissioners: None. Nays:

Absent: Commissioners: None.

the 27th day of <u>June</u>, 1990.

the Board

ATTEST:

This ordinance shall be in force and effect from and after