

**Summary:** An ordinance amending Ordinance 482, an ordinance requiring any person or entity which engages in any business, trade, profession, industry, occupation or calling in White Pine County to obtain and maintain a business license to operate, to bring it into compliance with Chapter 364 of the Nevada Revised Statutes as follows: (1) by providing that the Sheriff delegates his or her duty as ex officio collector of county licenses to the County Clerk and that the Clerk accepts such duties; (2) by stating that the annual license fee in the amount of three percent (3%) imposed on a marijuana establishment's gross revenue is a new fee (3) by stating the need for and purpose of an ordinance imposing such a fee and the intended use for the revenue to be obtained pursuant to the ordinance and; (4) by declaring the exclusion of certain gross revenue, the required record keeping and the required audit procedure

**TITLE:**

**AN ORDINANCE AMENDING ORDINANCE 482, AN ORDINANCE REQUIRING ANY PERSON OR ENTITY WHICH ENGAGES IN ANY BUSINESS, TRADE, PROFESSION, INDUSTRY, OCCUPATION OR CALLING IN WHITE PINE COUNTY TO OBTAIN AND MAINTAIN A BUSINESS LICENSE TO OPERATE, TO BRING IT INTO COMPLIANCE WITH CHAPTER 364 OF THE NEVADA REVISED STATUTES AS FOLLOWS: (1) BY PROVIDING THAT THE SHERIFF DELEGATES HIS OR HER DUTY AS EX OFFICIO COLLECTOR OF COUNTY LICENSES TO THE COUNTY CLERK AND THAT THE CLERK ACCEPTS SUCH DUTIES; (2) BY STATING THAT THE ANNUAL LICENSE FEE IN THE AMOUNT OF THREE PERCENT (3%) IMPOSED ON A MARIJUANA ESTABLISHMENT'S GROSS REVENUE IS A NEW FEE (3) BY STATING THE NEED FOR AND PURPOSE OF AN ORDINANCE IMPOSING SUCH A FEE AND THE INTENDED USE FOR THE REVENUE TO BE OBTAINED PURSUANT TO THE ORDINANCE AND; (4) BY DECLARING THE EXCLUSION OF CERTAIN GROSS REVENUE, THE REQUIRED RECORD KEEPING AND THE REQUIRED AUDIT PROCEDURE**

**Whereas,** NRS 244.137 establishes the County's authority to regulate matters of local concern;

**Whereas,** NRS 244.335 establishes the County's authority to impose a license fee for revenue and regulation upon trades, callings, industries, occupations, professions, and businesses; now,

**Whereas,** NRS 364.010 provides that the Sheriff is the ex officio collector of County licenses;

**Whereas,** NRS 364 imposes regulations on taxes and fees by income or revenue of private enterprise; now,

Therefore, the Board of County Commissioners of the County of White Pine, State of Nevada, does AMEND and otherwise ordain that the following specified sections shall be added to Title 4, Chapter 4, Section 1 as follows:

**4.01.025: Delegation of Sheriff's Duty to County Clerk:**

In an effort to conserve County resources, the Sheriff delegates and the County Clerk accepts the business licensing duties assigned to the Sheriff by Chapter 364 of the Nevada Revised Statutes.

**4.01.045: Statement of Purpose and Intended Use of Marijuana Establishment License Fees:**

A. An annual license fee in the amount of three percent (3%) of a marijuana establishment's gross revenue is a new fee and is needed for the purpose of offsetting the impact that marijuana, a controlled substance which is illegal under federal law, has on the health, safety, and welfare of the County.

B. The annual business license fee of three percent (3%) of a marijuana establishment's gross revenue imposed by 4.01.040 shall be assigned as follows:

1. One percent (1%) shall be used to fund local law enforcement efforts related to the regulation of marijuana;
2. One percent (1%) shall be used for the operation, maintenance, and improvement of any community recreational facilities located in White Pine County and;
3. One percent (1%) shall go into the General Fund to offset the impact that marijuana, a controlled substance which is illegal under federal law, has on the health, safety, and welfare of the County.

**4.01.47: Exclusion of Certain Gross Revenue/Recordkeeping/Audit:**

A. The fee imposed on a marijuana establishment by this Chapter excludes from its gross revenue any tax on fuel or on retail sales which is collected by the marijuana establishment, and require

B. The proprietor of the marijuana establishment shall maintain adequate accounting records and supporting documentation for determining the sums relevant to this Chapter.

C. Any audit of the amount due from the marijuana establishment shall not include any period for the licensing of the business ending more than 3 years before the date of the audit, unless the marijuana establishment has been operating without such a license or the auditor has reason to believe that the marijuana establishment has made a fraudulent or material misstatement of its revenue.

D. A proprietor of a marijuana establishment whose establishment has been audited within the meaning of this Chapter shall be able to obtain a review of the results of the audit to the extent practicable, as follows:

1. The auditor must disclose the results of the audit to the proprietor, discuss any relevant issues that have not previously been resolved and attempt to resolve those issues.

2. If those issues are not resolved through compliance with paragraph (1):

(A) The proprietor may prepare documentation of those issues and submit the documentation with a copy of the final audit report to an administrative officer responsible for the enforcement of the ordinance; and

(B) Require the administrative officer:

(I) Within 7 days after receiving the documentation, to acknowledge that receipt; and

(II) Within 30 days after receiving the documentation, to respond to the proprietor regarding those issues.

3. If those issues are not resolved through compliance with paragraph (2), the proprietor may require:

(A) The administrative officer to submit the documentation to the chief administrative officer of the administrative agency responsible for the enforcement of the ordinance and notify the proprietor that the matter is being reviewed by the chief administrative officer; and

(B) The chief administrative officer, within 60 days after receipt of the documentation by the administrative officer pursuant to paragraph (2), must review the documentation and inform the proprietor of his or her decision regarding the resolution of those issues.

4. If the proprietor is not satisfied with the resolution of those issues pursuant to paragraph (3), the proprietor may appeal the matter to the Board of County Commissioners.

5. If the proprietor is not satisfied with the resolution of those issues pursuant to paragraph (4), the proprietor may, except as otherwise provided in this paragraph, to appeal the matter to the Justice Court. If the amount in controversy exceeds the jurisdiction of the Justice Court, or if the Justice Court makes a determination adverse to the proprietor, the proprietor may appeal the matter to the District Court.

6. The administrative agency and its officers, and the auditing agency and its auditors, as contemplated by this Chapter, may be delegated their respective duties, to the extent allowed by law, by majority vote of the Board of County Commissioners at any regular or special meeting lawfully convened.

**4.01.150: Severability:**

If any provision of this Chapter is held to be invalid, such invalidity shall not affect the remaining provisions of this Chapter and each such provision shall be declared to be severable.

This Ordinance shall take effect from and after passage, approval, and publication.

PROPOSED on the 28th day of March, 2018.

PROPOSED by District Attorney, Mike Wheable.

PASSED on the 9th day of May, 2018.

Votes:    Yay: Richard Han  
5075  
Alan M. Stud  
Carol O. McKernan  
[Signature]

Nay: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Absent: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Richard Han  
 CHAIRMAN OF THE BOARD

ATTEST: [Signature]  
 COUNTY CLERK