

ASSEMBLY BILL NO. 314—ASSEMBLYMEN GALLANT, TAYLOR;
DELONG, DICKMAN, GRAY AND NGUYEN

MARCH 16, 2023

JOINT SPONSOR: SENATOR STONE

Referred to Committee on Government Affairs

SUMMARY—Revises provisions governing the regulation of home-based businesses by counties, cities and towns. (BDR 20-772)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to local government; restricting the authority of a board of county commissioners, governing body of a city or town board to regulate home-based businesses; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 With certain exceptions, existing law authorizes a board of county
2 commissioners, the governing body of an incorporated city or a town board to
3 regulate businesses. (NRS 244.335, 268.095, 269.170) **Sections 1, 4 and 6** of this
4 bill prohibit a board of county commissioners, the governing body of an
5 incorporated city or a town board from adopting or enforcing an ordinance that: (1)
6 prohibits a home-based business from operating in an area that is zoned for
7 residential use; (2) with certain exceptions, regulates a home-based business in a
8 manner that is different from any other business; or (3) imposes a tax on a home-
9 based business that is different from other businesses. **Sections 1, 4 and 6** authorize
10 a board of county commissioners, the governing body of an incorporated city or a
11 town board to adopt an ordinance that: (1) requires a home-based business to
12 comply with local zoning requirements related to the parking of vehicles or trailers;
13 (2) regulates the use of vehicles or trailers operated or parked at a home-based
14 business or on a right-of-way; (3) regulates the parking or storage of certain
15 vehicles, equipment or machinery; (4) requires external modifications made to a
16 residential dwelling unit to conform to the residential character and architectural
17 aesthetics of the neighborhood; (5) prohibits a home-based business from
18 conducting retail transactions at certain locations on a residential property; or (6)
19 subjects a home-based business to any relevant federal, state or local law that



20 applies to a residential property that is not used to operate a home-based business.
21 **Sections 1, 4 and 6** further: (1) authorize any person who is adversely affected by
22 the enforcement of an ordinance or regulation that violates **sections 1, 4 or 6** to file
23 suit in district court; (2) provide that nothing in **sections 1, 4 or 6** shall be construed
24 to supersede or preempt certain governing documents, covenants or restrictions,
25 declarations or any federal, state or local law governing transient lodging; and (3)
26 define the term "home-based business." **Section 8** of this bill provides that any
27 ordinance, regulation or rule of a county, city or town which conflicts with the
28 provisions of this bill is void and unenforceable.

29 **Sections 2, 5 and 7** of this bill make conforming changes to create exceptions
30 to the general authority of a county, city or town to regulate businesses.

31 **Section 3** of this bill makes a conforming change to indicate the proper
32 placement of **section 1** in the Nevada Revised Statutes.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1.** Chapter 244 of NRS is hereby amended by adding
2 thereto a new section to read as follows:

3 *1. A board of county commissioners shall not adopt or*
4 *enforce an ordinance that:*

5 *(a) Prohibits a home-based business from operating in an area*
6 *that is zoned for residential use;*

7 *(b) Except as otherwise provided in subsection 2, regulates a*
8 *home-based business in a manner that is different from any other*
9 *business; or*

10 *(c) Imposes a tax on a home-based business that is not*
11 *imposed on an equivalent business in the county that is not a*
12 *home-based business.*

13 *2. Notwithstanding the provisions of subsection 1, a board of*
14 *county commissioners may adopt an ordinance that:*

15 *(a) Requires a home-based business to comply with the local*
16 *zoning requirements for the parking of vehicles or trailers that*
17 *apply to any residential property that is not used to operate a*
18 *home-based business;*

19 *(b) Regulates the use of vehicles or trailers operated or parked*
20 *at a home-based business or on a right-of-way;*

21 *(c) Regulates the parking or storage of commercial, industrial*
22 *or agricultural vehicles, equipment or machinery that is visible*
23 *from the street or a neighboring property;*

24 *(d) Requires any external modification made to a residential*
25 *dwelling unit to conform to the residential character and*
26 *architectural aesthetics of the neighborhood;*

27 *(e) Prohibits a home-based business from conducting retail*
28 *transactions at a structure that is not the main dwelling unit on*
29 *the property; or*



1 (f) *Subjects a home-based business to any relevant federal,*
2 *state or local law that applies to a residential property that is not*
3 *used to operate a home-based business.*

4 3. *Any person who is adversely affected by the enforcement of*
5 *an ordinance or regulation that violates this section on or after*
6 *October 1, 2023, may file suit in district court. The prevailing*
7 *party in such a suit may recover reasonable attorney's fees and*
8 *costs incurred in challenging or defending the action, including,*
9 *without limitation, reasonable appellate attorney's fees and costs.*

10 4. *Nothing in this section shall be construed to supersede or*
11 *preempt:*

12 (a) *The governing documents of a common-interest*
13 *community;*

14 (b) *A covenant or restriction in a deed;*

15 (c) *A declaration of restrictions made pursuant to NRS*
16 *117.060; or*

17 (d) *Any federal, state or local law governing transient lodging.*

18 5. *As used in this section, "home-based business" is a*
19 *business that operates, in whole or in part, from a residential*
20 *property in which:*

21 (a) *Not more than two employees or independent contractors*
22 *of the home-based business do not reside, not including an*
23 *employee who solely performs remote work; and*

24 (b) *The use of the property as a home-based business is*
25 *secondary to the use of the property as a residence.*

26 **Sec. 2.** NRS 244.335 is hereby amended to read as follows:

27 244.335 1. Except as otherwise provided in subsections 2, 3,
28 4 and 9, and NRS 244.33501, 244.35253, 244.3535 and 244.35351
29 to 244.35359, inclusive, *and section 1 of this act*, a board of county
30 commissioners may:

31 (a) Except as otherwise provided in NRS 244.331 to 244.3345,
32 inclusive, 598D.150 and 640C.100, regulate all character of lawful
33 trades, callings, industries, occupations, professions and business
34 conducted in its county outside of the limits of incorporated cities
35 and towns.

36 (b) Except as otherwise provided in NRS 244.3359 and 576.128,
37 fix, impose and collect a license tax for revenue or for regulation, or
38 for both revenue and regulation, on such trades, callings, industries,
39 occupations, professions and business.

40 2. The county license boards have the exclusive power in their
41 respective counties to regulate entertainers employed by an
42 entertainment by referral service and the business of conducting a
43 dancing hall, escort service, entertainment by referral service or
44 gambling game or device permitted by law, outside of an
45 incorporated city. The county license boards may fix, impose and



1 collect license taxes for revenue or for regulation, or for both
2 revenue and regulation, on such employment and businesses.

3 3. A board of county commissioners shall not require that a
4 person who is licensed as a contractor pursuant to chapter 624 of
5 NRS obtain more than one license to engage in the business of
6 contracting or pay more than one license tax related to engaging in
7 the business of contracting, regardless of the number of
8 classifications or subclassifications of licensing for which the person
9 is licensed pursuant to chapter 624 of NRS.

10 4. The board of county commissioners or county license board
11 shall not require a person to obtain a license or pay a license tax on
12 the sole basis that the person is a professional. As used in this
13 subsection, "professional" means a person who:

14 (a) Holds a license, certificate, registration, permit or similar
15 type of authorization issued by a regulatory body as defined in NRS
16 622.060 or who is regulated pursuant to the Nevada Supreme Court
17 Rules; and

18 (b) Practices his or her profession for any type of compensation
19 as an employee.

20 5. The county license board shall provide upon request an
21 application for a state business license pursuant to chapter 76 of
22 NRS. No license to engage in any type of business may be granted
23 unless the applicant for the license:

24 (a) Signs an affidavit affirming that the business has complied
25 with the provisions of chapter 76 of NRS; or

26 (b) Provides to the county license board the business
27 identification number of the applicant assigned by the Secretary of
28 State pursuant to NRS 225.082 which the county may use to
29 validate that the applicant is currently in good standing with the
30 State and has complied with the provisions of chapter 76 of NRS.

31 6. No license to engage in business as a seller of tangible
32 personal property may be granted unless the applicant for the
33 license:

34 (a) Presents written evidence that:

35 (1) The Department of Taxation has issued or will issue a
36 permit for this activity, and this evidence clearly identifies the
37 business by name; or

38 (2) Another regulatory agency of the State has issued or will
39 issue a license required for this activity; or

40 (b) Provides to the county license board the business
41 identification number of the applicant assigned by the Secretary of
42 State pursuant to NRS 225.082 which the county may use to
43 validate that the applicant is currently in good standing with the
44 State and has complied with the provisions of paragraph (a).



1 7. Any license tax levied for the purposes of NRS 244.3358 or
2 244A.597 to 244A.655, inclusive, constitutes a lien upon the real
3 and personal property of the business upon which the tax was levied
4 until the tax is paid. The lien has the same priority as a lien for
5 general taxes. The lien must be enforced:

6 (a) By recording in the office of the county recorder, within 6
7 months after the date on which the tax became delinquent or was
8 otherwise determined to be due and owing, a notice of the tax lien
9 containing the following:

- 10 (1) The amount of tax due and the appropriate year;
11 (2) The name of the record owner of the property;
12 (3) A description of the property sufficient for identification;

13 and

14 (4) A verification by the oath of any member of the board of
15 county commissioners or the county fair and recreation board; and

16 (b) By an action for foreclosure against the property in the same
17 manner as an action for foreclosure of any other lien, commenced
18 within 2 years after the date of recording of the notice of the tax
19 lien, and accompanied by appropriate notice to other lienholders.

20 8. The board of county commissioners may delegate the
21 authority to enforce liens from taxes levied for the purposes of NRS
22 244A.597 to 244A.655, inclusive, to the county fair and recreation
23 board. If the authority is so delegated, the board of county
24 commissioners shall revoke or suspend the license of a business
25 upon certification by the county fair and recreation board that the
26 license tax has become delinquent, and shall not reinstate the license
27 until the tax is paid. Except as otherwise provided in NRS 239.0115
28 and 244.3357, all information concerning license taxes levied by an
29 ordinance authorized by this section or other information concerning
30 the business affairs or operation of any licensee obtained as a result
31 of the payment of such license taxes or as the result of any audit or
32 examination of the books by any authorized employee of a county
33 fair and recreation board of the county for any license tax levied for
34 the purpose of NRS 244A.597 to 244A.655, inclusive, is
35 confidential and must not be disclosed by any member, officer or
36 employee of the county fair and recreation board or the county
37 imposing the license tax unless the disclosure is authorized by the
38 affirmative action of a majority of the members of the appropriate
39 county fair and recreation board. Continuing disclosure may be so
40 authorized under an agreement with the Department of Taxation or
41 Secretary of State for the exchange of information concerning
42 taxpayers.

43 9. Except as otherwise provided by regulations adopted by the
44 Cannabis Compliance Board pursuant to NRS 678B.645, a board of
45 county commissioners shall not license or otherwise allow a person



1 to operate a business that allows cannabis, as defined in NRS
2 678A.085, or cannabis products, as defined in NRS 678A.120, to be
3 consumed on the premises of the business, other than a cannabis
4 consumption lounge, as defined in NRS 678A.087, in accordance
5 with the provisions of chapter 678B of NRS.

6 **Sec. 3.** NRS 244.3525 is hereby amended to read as follows:

7 244.3525 1. The chair or clerk of the board of county
8 commissioners to enforce NRS 244.331 to 244.3345, inclusive, and
9 244.335 to 244.340, inclusive, *and section 1 of this act*, the chair or
10 clerk of the license board of the county to enforce NRS 244.345 and
11 the chair or clerk of the liquor board of the county to enforce NRS
12 244.350, 244.3501 and 244.351 may:

13 (a) Administer oaths and require testimony under oath;

14 (b) Pay witnesses a reasonable allowance for travel and
15 subsistence; and

16 (c) Appoint hearing officers who may administer oaths and
17 receive testimony given under oath.

18 2. Each hearing officer appointed pursuant to paragraph (c) of
19 subsection 1 must be a resident of this State who is a graduate of:

20 (a) An accredited law school; or

21 (b) An accredited 4-year college and has at least 5 years'
22 experience in public administration,

23 ↪ and who has completed a course of instruction in administrative
24 law, relating to the provisions of this chapter, offered by the office
25 of the district attorney for the county. This course must consist of at
26 least 4 hours of instruction in a classroom.

27 3. Any notice given by the board must be served in the manner
28 required for civil actions.

29 **Sec. 4.** Chapter 268 of NRS is hereby amended by adding
30 thereto a new section to read as follows:

31 *1. The governing body of an incorporated city shall not adopt*
32 *or enforce an ordinance that:*

33 *(a) Prohibits a home-based business from operating in an area*
34 *that is zoned for residential use;*

35 *(b) Except as otherwise provided in subsection 2, regulates a*
36 *home-based business in a manner that is different from any other*
37 *business; or*

38 *(c) Imposes a tax on a home-based business that is not*
39 *imposed on an equivalent business in the city that is not a home-*
40 *based business.*

41 *2. Notwithstanding the provisions of subsection 1, the*
42 *governing body of an incorporated city may adopt an ordinance*
43 *that:*

44 *(a) Requires a home-based business to comply with the local*
45 *zoning requirements for the parking of vehicles or trailers that*



1 *apply to any residential property that is not used to operate a*
2 *home-based business;*

3 *(b) Regulates the use of vehicles or trailers operated or parked*
4 *at a home-based business or on a right-of-way;*

5 *(c) Regulates the parking or storage of commercial, industrial*
6 *or agricultural vehicles, equipment or machinery that is visible*
7 *from the street or a neighboring property;*

8 *(d) Requires any external modification made to a residential*
9 *dwelling unit to conform to the residential character and*
10 *architectural aesthetics of the neighborhood;*

11 *(e) Prohibits a home-based business from conducting retail*
12 *transactions at a structure that is not the main dwelling unit on*
13 *the property; or*

14 *(f) Subjects a home-based business to any relevant federal,*
15 *state or local law that applies to a residential property that is not*
16 *used to operate a home-based business.*

17 **3.** *Any person who is adversely affected by the enforcement of*
18 *an ordinance or regulation that violates this section on or after*
19 *October 1, 2023, may file suit in district court. The prevailing*
20 *party in such a suit may recover reasonable attorney's fees and*
21 *costs incurred in challenging or defending the action, including,*
22 *without limitation, reasonable appellate attorney's fees and costs.*

23 **4.** *Nothing in this section shall be construed to supersede or*
24 *preempt:*

25 *(a) The governing documents of a common-interest*
26 *community;*

27 *(b) A covenant or restriction in a deed;*

28 *(c) A declaration of restrictions made pursuant to NRS*
29 *117.060; or*

30 *(d) Any federal, state or local law governing transient lodging.*

31 **5.** *As used in this section, "home-based business" is a*
32 *business that operates, in whole or in part, from a residential*
33 *property in which:*

34 *(a) Not more than two employees or independent contractors*
35 *of the home-based business do not reside, not including an*
36 *employee who solely performs remote work; and*

37 *(b) The use of the property as a home-based business is*
38 *secondary to the use of the property as a residence.*

39 **Sec. 5.** NRS 268.095 is hereby amended to read as follows:

40 268.095 1. Except as otherwise provided in subsections 4 and
41 9 and NRS 268.0951, 268.0977, 268.0979 and 268.09791 to
42 268.09799, inclusive, *and section 4 of this act*, the city council or
43 other governing body of each incorporated city in this State, whether
44 organized under general law or special charter, may:



1 (a) Except as otherwise provided in subsection 2 and NRS
2 268.0968 and 576.128, fix, impose and collect for revenues or for
3 regulation, or both, a license tax on all character of lawful trades,
4 callings, industries, occupations, professions and businesses
5 conducted within its corporate limits.

6 (b) Assign the proceeds of any one or more of such license taxes
7 to the county within which the city is situated for the purpose or
8 purposes of making the proceeds available to the county:

9 (1) As a pledge as additional security for the payment of any
10 general obligation bonds issued pursuant to NRS 244A.597 to
11 244A.655, inclusive;

12 (2) For redeeming any general obligation bonds issued
13 pursuant to NRS 244A.597 to 244A.655, inclusive;

14 (3) For defraying the costs of collecting or otherwise
15 administering any such license tax so assigned, of the county fair
16 and recreation board and of officers, agents and employees hired
17 thereby, and of incidentals incurred thereby;

18 (4) For operating and maintaining recreational facilities
19 under the jurisdiction of the county fair and recreation board;

20 (5) For improving, extending and bettering recreational
21 facilities authorized by NRS 244A.597 to 244A.655, inclusive; and

22 (6) For constructing, purchasing or otherwise acquiring such
23 recreational facilities.

24 (c) Pledge the proceeds of any tax imposed on the revenues from
25 the rental of transient lodging pursuant to this section for the
26 payment of any general or special obligations issued by the city for
27 a purpose authorized by the laws of this State.

28 (d) Use the proceeds of any tax imposed pursuant to this section
29 on the revenues from the rental of transient lodging:

30 (1) To pay the principal, interest or any other indebtedness
31 on any general or special obligations issued by the city pursuant to
32 the laws of this State;

33 (2) For the expense of operating or maintaining, or both, any
34 facilities of the city; and

35 (3) For any other purpose for which other money of the city
36 may be used.

37 2. The city council or other governing body of an incorporated
38 city shall not require that a person who is licensed as a contractor
39 pursuant to chapter 624 of NRS obtain more than one license to
40 engage in the business of contracting or pay more than one license
41 tax related to engaging in the business of contracting, regardless of
42 the number of classifications or subclassifications of licensing for
43 which the person is licensed pursuant to chapter 624 of NRS.



1 3. The proceeds of any tax imposed pursuant to this section
2 that are pledged for the repayment of general obligations may be
3 treated as "pledged revenues" for the purposes of NRS 350.020.

4 4. The city council or other governing body of an incorporated
5 city shall not require a person to obtain a license or pay a license tax
6 on the sole basis that the person is a professional. As used in this
7 subsection, "professional" means a person who:

8 (a) Holds a license, certificate, registration, permit or similar
9 type of authorization issued by a regulatory body as defined in NRS
10 622.060 or who is regulated pursuant to the Nevada Supreme Court
11 Rules; and

12 (b) Practices his or her profession for any type of compensation
13 as an employee.

14 5. The city licensing agency shall provide upon request an
15 application for a state business license pursuant to chapter 76 of
16 NRS. No license to engage in any type of business may be granted
17 unless the applicant for the license:

18 (a) Signs an affidavit affirming that the business has complied
19 with the provisions of chapter 76 of NRS; or

20 (b) Provides to the city licensing agency the business
21 identification number of the applicant assigned by the Secretary of
22 State pursuant to NRS 225.082 which the city may use to validate
23 that the applicant is currently in good standing with the State and
24 has complied with the provisions of chapter 76 of NRS.

25 6. No license to engage in business as a seller of tangible
26 personal property may be granted unless the applicant for the
27 license:

28 (a) Presents written evidence that:

29 (1) The Department of Taxation has issued or will issue a
30 permit for this activity, and this evidence clearly identifies the
31 business by name; or

32 (2) Another regulatory agency of the State has issued or will
33 issue a license required for this activity; or

34 (b) Provides to the city licensing agency the business
35 identification number of the applicant assigned by the Secretary of
36 State pursuant to NRS 225.082 which the city may use to validate
37 that the applicant is currently in good standing with the State and
38 has complied with the provisions of paragraph (a).

39 7. Any license tax levied under the provisions of this section
40 constitutes a lien upon the real and personal property of the business
41 upon which the tax was levied until the tax is paid. The lien has the
42 same priority as a lien for general taxes. The lien must be enforced:

43 (a) By recording in the office of the county recorder, within 6
44 months following the date on which the tax became delinquent or



1 was otherwise determined to be due and owing, a notice of the tax
2 lien containing the following:

- 3 (1) The amount of tax due and the appropriate year;
- 4 (2) The name of the record owner of the property;
- 5 (3) A description of the property sufficient for identification;

6 and

7 (4) A verification by the oath of any member of the board of
8 county commissioners or the county fair and recreation board; and

9 (b) By an action for foreclosure against such property in the
10 same manner as an action for foreclosure of any other lien,
11 commenced within 2 years after the date of recording of the notice
12 of the tax lien, and accompanied by appropriate notice to other
13 lienholders.

14 8. The city council or other governing body of each
15 incorporated city may delegate the power and authority to enforce
16 such liens to the county fair and recreation board. If the authority is
17 so delegated, the governing body shall revoke or suspend the license
18 of a business upon certification by the board that the license tax has
19 become delinquent, and shall not reinstate the license until the tax is
20 paid. Except as otherwise provided in NRS 239.0115 and 268.0966,
21 all information concerning license taxes levied by an ordinance
22 authorized by this section or other information concerning the
23 business affairs or operation of any licensee obtained as a result of
24 the payment of those license taxes or as the result of any audit or
25 examination of the books of the city by any authorized employee of
26 a county fair and recreation board for any license tax levied for the
27 purpose of NRS 244A.597 to 244A.655, inclusive, is confidential
28 and must not be disclosed by any member, official or employee of
29 the county fair and recreation board or the city imposing the license
30 tax unless the disclosure is authorized by the affirmative action of a
31 majority of the members of the appropriate county fair and
32 recreation board. Continuing disclosure may be so authorized under
33 an agreement with the Department of Taxation or the Secretary of
34 State for the exchange of information concerning taxpayers.

35 9. Except as otherwise provided by regulations adopted by the
36 Cannabis Compliance Board pursuant to NRS 678B.645, the city
37 council or other governing body of an incorporated city shall not
38 license or otherwise allow a person to operate a business that allows
39 cannabis, as defined in NRS 678A.085, or cannabis products, as
40 defined in NRS 678A.120, to be consumed on the premises of the
41 business, other than a cannabis consumption lounge, as defined in
42 NRS 678A.087, in accordance with the provisions of chapter 678B
43 of NRS.

44 10. The powers conferred by this section are in addition and
45 supplemental to, and not in substitution for, and the limitations



1 imposed by this section do not affect the powers conferred by, any
2 other law. No part of this section repeals or affects any other law or
3 any part thereof, it being intended that this section provide a
4 separate method of accomplishing its objectives, and not an
5 exclusive one.

6 **Sec. 6.** Chapter 269 of NRS is hereby amended by adding
7 thereto a new section to read as follows:

8 *1. The town board or board of county commissioners shall*
9 *not adopt or enforce an ordinance that:*

10 *(a) Prohibits a home-based business from operating in an area*
11 *that is zoned for residential use;*

12 *(b) Except as otherwise provided in subsection 2, regulates a*
13 *home-based business in a manner that is different from any other*
14 *business; or*

15 *(c) Imposes a tax on a home-based business that is not*
16 *imposed on an equivalent business in the town that is not a home-*
17 *based business.*

18 *2. Notwithstanding the provisions of subsection 1, the town*
19 *board or board of county commissioners may adopt an ordinance*
20 *that:*

21 *(a) Requires a home-based business to comply with the local*
22 *zoning requirements for the parking of vehicles or trailers that*
23 *apply to any residential property that is not used to operate a*
24 *home-based business;*

25 *(b) Regulates the use of vehicles or trailers operated or parked*
26 *at a home-based business or on a right-of-way;*

27 *(c) Regulates the parking or storage of commercial, industrial*
28 *or agricultural vehicles, equipment or machinery that is visible*
29 *from the street or a neighboring property;*

30 *(d) Requires any external modification made to a residential*
31 *dwelling unit to conform to the residential character and*
32 *architectural aesthetics of the neighborhood;*

33 *(e) Prohibits a home-based business from conducting retail*
34 *transactions at a structure that is not the main dwelling unit on*
35 *the property; or*

36 *(f) Subjects a home-based business to any relevant federal,*
37 *state or local law that applies to a residential property that is not*
38 *used to operate a home-based business.*

39 *3. Any person who is adversely affected by the enforcement of*
40 *an ordinance or regulation that violates this section on or after*
41 *October 1, 2023, may file suit in district court. The prevailing*
42 *party in such a suit may recover reasonable attorney's fees and*
43 *costs incurred in challenging or defending the action, including,*
44 *without limitation, reasonable appellate attorney's fees and costs.*



1 **4. Nothing in this section shall be construed to supersede or**
2 **preempt:**

3 **(a) The governing documents of a common-interest**
4 **community;**

5 **(b) A covenant or restriction in a deed;**

6 **(c) A declaration of restrictions made pursuant to NRS**
7 **117.060; or**

8 **(d) Any federal, state or local law governing transient lodging.**

9 **5. As used in this section, "home-based business" is a**
10 **business that operates, in whole or in part, from a residential**
11 **property in which:**

12 **(a) Not more than two employees or independent contractors**
13 **of the home-based business do not reside, not including an**
14 **employee who solely performs remote work; and**

15 **(b) The use of the property as a home-based business is**
16 **secondary to the use of the property as a residence.**

17 **Sec. 7.** NRS 269.170 is hereby amended to read as follows:

18 269.170 1. Except as otherwise provided in subsections 5, 6
19 and 7 and NRS 576.128, 598D.150 and 640C.100, **and section 6 of**
20 **this act**, the town board or board of county commissioners may, in
21 any unincorporated town:

22 (a) Fix and collect a license tax on, and regulate, having due
23 regard to the amount of business done by each person so licensed,
24 and all places of business and amusement so licensed, as follows:

25 (1) Artisans, artists, assayers, auctioneers, bakers, banks and
26 bankers, barbers, boilermakers, cellars and places where soft drinks
27 are kept or sold, clothes cleaners, foundries, laundries, lumberyards,
28 manufacturers of soap, soda, borax or glue, markets, newspaper
29 publishers, pawnbrokers, funeral directors and wood and coal
30 dealers.

31 (2) Bootmakers, cobblers, dressmakers, milliners,
32 shoemakers and tailors.

33 (3) Boardinghouses, hotels, lodging houses, restaurants and
34 refreshment saloons.

35 (4) Barrooms, gaming, manufacturers of liquors and other
36 beverages, and saloons.

37 (5) Billiard tables, bowling alleys, caravans, circuses,
38 concerts and other exhibitions, dance houses, melodeons,
39 menageries, shooting galleries, skating rinks and theaters.

40 (6) Corrals, hay yards, livery and sale stables and wagon
41 yards.

42 (7) Electric light companies, illuminating gas companies,
43 power companies, telegraph companies, telephone companies and
44 water companies.



1 (8) Carts, drays, express companies, freight companies, job
2 wagons, omnibuses and stages.

3 (9) Brokers, commission merchants, factors, general agents,
4 mercantile agents, merchants, traders and stockbrokers.

5 (10) Drummers, hawkers, peddlers and solicitors.

6 (11) Insurance analysts, adjusters and managing general
7 agents and producers of insurance within the limitations and under
8 the conditions prescribed in NRS 680B.020.

9 (b) Fix and collect a license tax upon all professions, trades or
10 business within the town not specified in paragraph (a).

11 2. No license to engage in business as a seller of tangible
12 personal property may be granted unless the applicant for the license
13 presents written evidence that:

14 (a) The Department of Taxation has issued or will issue a permit
15 for this activity, and this evidence clearly identifies the business by
16 name; or

17 (b) Another regulatory agency of the State has issued or will
18 issue a license required for this activity.

19 3. Any license tax levied for the purposes of NRS 244A.597 to
20 244A.655, inclusive, constitutes a lien upon the real and personal
21 property of the business upon which the tax was levied until the tax
22 is paid. The lien must be enforced in the same manner as liens for ad
23 valorem taxes on real and personal property. The town board or
24 other governing body of the unincorporated town may delegate the
25 power to enforce such liens to the county fair and recreation board.

26 4. The governing body or the county fair and recreation board
27 may agree with the Department of Taxation for the continuing
28 exchange of information concerning taxpayers.

29 5. The town board or board of county commissioners shall not
30 require a person to obtain a license or pay a license tax on the sole
31 basis that the person is a professional. As used in this subsection,
32 "professional" means a person who:

33 (a) Holds a license, certificate, registration, permit or similar
34 type of authorization issued by a regulatory body as defined in NRS
35 622.060, or who is regulated pursuant to the Nevada Supreme Court
36 Rules; and

37 (b) Practices his or her profession for any type of compensation
38 as an employee.

39 6. The town board or board of county commissioners shall not
40 require a person to obtain a license or pay a license tax pursuant to
41 this section for a cannabis establishment, as defined in
42 NRS 678A.095.

43 7. Except as otherwise provided by regulations adopted by the
44 Cannabis Compliance Board pursuant to NRS 678B.645, the town
45 board or board of county commissioners shall not license or



1 otherwise allow a person to operate a business that allows cannabis,
2 as defined in NRS 678A.085, or cannabis products, as defined in
3 NRS 678A.120, to be consumed on the premises of the business,
4 other than a cannabis consumption lounge, as defined in
5 NRS 678A.087, in accordance with the provisions of chapter 678B
6 of NRS.

7 **Sec. 8.** Any ordinance, regulation or rule of a county, city or
8 town which conflicts with the provisions of this act is void and
9 unenforceable.

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