



**LICENSING & PERMITS  
IN LAS VEGAS, NORTH LAS VEGAS, HENDERSON, BOULDER CITY, MESQUITE  
AND CLARK COUNTY**

These are the suggested steps along with a listing and a brief description of each of the forms and filings necessary for business operations in Southern Nevada.

**STEP ONE: Create a Corporation, Limited Liability Company, Partnership or Sole Proprietorship Legal Organization**

**If Forming a CORPORATION or a LIMITED LIABILITY COMPANY (LLC)**

Corporations and LLCs must file Articles of Incorporation or Articles of Organization with the Nevada Secretary of State and maintain all records, minutes, etc., as required by law. You may go to their website and download the appropriate forms.

For more information, contact the Nevada Secretary of State's offices at:

SOS Annex  
202 North Carson St  
Carson City, NV 89701-4069  
(775) 684-5708

Corporations Division Suite# 4000  
555 East Washington Blvd  
Las Vegas, NV 89101  
(702) 486-2880

[sos.state.nv.us](http://sos.state.nv.us)

**IF FORMING A SOLE PROPRIETORSHIP OR PARTNERSHIP (SKIP TO STEP TWO)**

**STEP TWO: Obtain a Fictitious Name Certificate (DBA)**

**FICTITIOUS NAME CERTIFICATE (DBA)**

If you plan to use a name other than your legal name, you must file a Fictitious Firm Name Certificate (Doing Business As - DBA) with the Clark County Clerk's office to identify the owner(s). This applies to corporations and LLCs as well as sole proprietorships and partnerships. You may wish to check with the County Clerk's office to determine if the fictitious name you want is available by accessing their Website: [www.accessclarkcounty.com/clerk/FFN.htm](http://www.accessclarkcounty.com/clerk/FFN.htm).

You may go to their website and download the appropriate forms or use the following contact information:

**Clark County Clerk**

200 Lewis Avenue  
3<sup>rd</sup> Floor #3125  
Las Vegas, NV 89155  
(702) 671-0500

[www.accessclarkcounty.com](http://www.accessclarkcounty.com)

**Clark County Clerk Commissioners  
Branch**

500 South Grand Central Parkway  
6<sup>th</sup> Floor  
Las Vegas, NV 89155

**STEP THREE: Obtain a State Business License:**

**STATE BUSINESS LICENSE**

All businesses operating in Nevada must obtain a State Business License currently issued by the Department of Taxation. The State Business License Fee and renewal has increased from \$100.00 to \$200.00 per business **as of July 1, 2009**, and will revert back to \$100 effective July 1, 2011. **Effective October 1, 2009**, administration of the State Business License will transfer over to the Secretary of State's Office. Additionally, the definition of "Business" has language that includes any entity organized pursuant to Title 7 whether or not the entity performs a service or engages in a business for profit. The license is renewable annually. The forms are available on their website. For more information contact:

**Nevada State Department  
Of Taxation – Las Vegas**  
Grant Sawyer Office Building  
555 E. Washington Ave., Suite 1300  
Las Vegas, NV 89101  
(702) 486-2300  
[tax.state.nv.us](http://tax.state.nv.us)

**Nevada State Department  
of Taxation - Henderson**  
2550 Paseo Verde, Suite 180  
Henderson, Nevada 89074  
(702) 486-2300

**STEP FOUR: (If Required): Obtain a retail sales permit**

Every new business must check with the State Department of Taxation to determine whether they need a resale permit, an exemption certificate, or are subject to use tax. A deposit or bond may be required. Check with the taxation department for fee payment and other information. You may go to their website and download the appropriate forms.

**Nevada State Department  
Of Taxation – Las Vegas**  
Grant Sawyer Office Building  
555 E. Washington Ave., Suite 1300  
Las Vegas, NV 89101  
(702) 486-2300  
[tax.state.nv.us](http://tax.state.nv.us)

**Nevada State Department  
of Taxation - Henderson**  
2550 Paseo Verde, Suite 180  
Henderson, Nevada 89074  
(702) 486-2300

**STEP FIVE: Obtain a local license**

In the State of Nevada all new businesses are required to obtain a business license within the city / county in which they operate. You may go to their website and download the appropriate forms. For more information in the Southern Nevada area, contact the following:

**City of Boulder City**  
Business License

**City of Henderson**  
Business License

(Physical) 401 California Avenue  
Boulder City, NV 89005  
(702) 293-9219  
[www.bcnv.org](http://www.bcnv.org)

240 Water Street, PO Box 95050  
Henderson, NV 89015  
(702) 267-1730  
[www.cityofhenderson.com](http://www.cityofhenderson.com)

### **STEP FIVE: Obtain a local license (Continued)**

**City of Las Vegas**  
Business Services Division  
400 East Stewart Avenue, 3<sup>rd</sup> Floor  
Las Vegas, NV 89101  
(702) 229-6281  
[www.lasvegasnevada.gov](http://www.lasvegasnevada.gov)

**City of North Las Vegas**  
Business License  
2200 Civic Center Drive  
North Las Vegas, NV 89030  
(702) 633-1521  
[www.cityofnorthlasvegas.com](http://www.cityofnorthlasvegas.com)

**City of Mesquite**  
City Hall – Mesquite  
10 E Mesquite Blvd,  
Mesquite, NV 89027  
(702) 346-5295  
[www.mesquitenv.com/services/](http://www.mesquitenv.com/services/)

**Clark County Business License**  
500 S. Grand Central Parkway,  
3<sup>rd</sup> Floor  
Las Vegas, NV 89155  
(702) 455-4252  
From other states (800) 328-4813  
[www.accessclarkcounty.com](http://www.accessclarkcounty.com)

### **STEP SIX: (If required): Obtain Special Permits**

In addition to city and county licenses, certain businesses / occupations are required to obtain special state licenses (i.e. - contractors, beauticians, etc.). As a new business you may be required by the city or county to obtain additional permits from Health, Police, Fire or Building Departments. Inquire with the individual licensing agency for more information.

**State Contractors Board**  
2310 Corporate Circle, Ste 200  
Henderson, NV 89074  
(702) 486-1100  
[www.nvcontractorsboard.com](http://www.nvcontractorsboard.com)

**Public Transportation Permits**  
Nevada Transportation Service  
Authority Licensing  
2290 South Jones Blvd, Ste 110  
Las Vegas, NV 89146  
(702) 486-3303  
[www.tsa.nv.gov](http://www.tsa.nv.gov)

**Air Quality Permits**

**Eldercare/Other Care Related  
Businesses State Department  
of Human Resources**  
Bureau of Licensure  
4220 South Maryland Pkwy,  
Bldg D, Ste 810  
Las Vegas, NV 89119  
(702) 486-6515  
[dhhs.nv.gov/](http://dhhs.nv.gov/)

**Childcare Licensing Information**  
Contact your city / county business  
office

**Restaurants/Food Service**

Air Quality & Environmental  
Management  
Government Center, 1<sup>st</sup> Floor  
500 S Grand Central Pkwy.  
Las Vegas, NV 89155  
(702) 455-5942  
[www.co.clark.nv.us/air\\_quality/](http://www.co.clark.nv.us/air_quality/)

Southern Nevada Health District  
625 Shadow Lane  
Las Vegas, NV 89106  
(702) 759-0588  
[www.southernnevadahealthdistrict.org](http://www.southernnevadahealthdistrict.org)  
(Click on Services, Environmental  
Health, Downloadable Information, Food)

**STEP SEVEN: Insure you are familiar with all of the following:**

**ZONING ORDINANCES**

To insure that you are in a location zoned for your type of business, check the city and county ordinances before signing any lease. For home-based businesses, verify if a *Home Occupation Permit* is required.

**City of Boulder City  
Community Development**  
(Physical) 401 California Avenue  
Boulder City, NV 89005  
(702) 293-9292  
[www.bcnv.org](http://www.bcnv.org)

**City of Henderson  
Community Development**  
240 Water Street, PO Box 95050  
Henderson, NV 89015  
(702) 267-1500  
[www.cityofhenderson.com](http://www.cityofhenderson.com)

**City of Las Vegas  
Community Development**  
731 S. 4<sup>th</sup> St.  
Las Vegas, NV 89101  
(702) 229-6301  
[www.lasvegasnevada.gov](http://www.lasvegasnevada.gov)

**City of North Las Vegas  
Planning & Zoning Department**  
2266 Civic Center Drive  
North Las Vegas, NV 89030  
(702) 633-1515  
[www.cityofnorthlasvegas.com](http://www.cityofnorthlasvegas.com)

**Clark County Development Services**  
Clark County Government Center  
500 S. Grand Central Parkway  
Las Vegas, NV 89155  
(702) 455-4314  
[www.co.clark.nv.us](http://www.co.clark.nv.us)

**EMPLOYER IDENTIFICATION NUMBER (EIN)**

Every partnership, corporation or limited liability company must have an employer identification number (EIN) to use as a federal taxpayer identification number. Sole proprietors must also have an EIN if they pay wages to one or more employees or if they are required to file any excise tax returns. The EIN numbers are sometimes referred to as a Tax ID number.

**Local IRS (Las Vegas) Office**  
U.S. Internal Revenue Service  
110 City Parkway

Las Vegas, NV 89106  
Telephone: (702) 868-5005  
Toll free: (800) 829-4933

Businesses can fill out Form SS-4 online and get an EIN number quickly. See [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) for full details.

### **WORKERS COMPENSATION**

All employers are required to provide workers' compensation insurance for their employees. Contact your business insurance agent for further details. You may also refer to Nevada Division of Industrial Relations for further details. ([www.dirweb.state.nv.us/](http://www.dirweb.state.nv.us/))

### **EMPLOYMENT SECURITY DEPARTMENT**

This is Nevada's unemployment insurance. The business is assigned an experience rating based on the amount of unemployment claims that have been filed. For a new business, the rate is 3.0% of the gross wage paid to each employee. The amount of wage subject to the tax changes annually. For more information, contact:

**Nevada State Employment Security Department**  
3405 S. Maryland Pkwy  
Las Vegas, NV 89109  
(702) 486-0250  
[detr.state.nv.us](http://detr.state.nv.us)

### **MODIFIED STATE BUSINESS TAX**

**As of July 1, 2009**, if the sum of all taxable wages, after health care deductions, paid by the employer does not exceed \$62,500 for the calendar quarter, the amount of tax is 0.5% of the sum of those wages (0.005). If the sum of all the wages paid by the employer exceeds \$62,500 for the calendar quarter, the tax is \$312.50 plus 1.17% of the amount the wage exceeds \$62,500. For example: if the sum of all wages for the 12/09 quarter is \$101,000. The tax is \$312.50 plus \$450.45 (0.0117 x \$38,500 which is the amount exceeding \$62,500) = total tax due of \$762.95.

**These changes are expire June 30, 2011.** No changes were made to the definition of Financial Institutions or the tax rate for Financial Institutions which remains at 2%.

**Nevada State Department  
Of Taxation – Las Vegas**  
Grant Sawyer Office Building  
555 E. Washington Ave., Suite 1300  
Las Vegas, NV 89101  
(702) 486-2300  
[tax.state.nv.us](http://tax.state.nv.us)

**Nevada State Department  
of Taxation - Henderson**  
2550 Paseo Verde, Suite 180  
Henderson, Nevada 89074  
(702) 486-2300  
<http://tax.state.nv.us>

### **NEVADA LIVE ENTERTAINMENT TAX**

A 10% tax applied to revenues derived from entertainment venues. Some of the taxable items include, ticket sales, merchandise, food and refreshments. Contact the Nevada State Department of Taxation for further details.

### **NEVADA LODGING TAX**

Initiative Petition 1 amended NRS 244 and imposed an additional tax at the rate of 3% of the gross receipts from the rental of transient lodging in Clark and Washoe Counties. **As of July 1, 2009** the tax is imposed throughout the county, including its incorporated cities, upon all persons in the business of providing lodging. In addition AB 552 changes when lodging tax is due to the Department of Taxation. The local governments must pay the tax to the Department on or before the last day of the month immediately following the month in which the tax is collected, therefore, the lodging tax payments for the May 2009 period will be due to the Department of Taxation on or before June 30, 2009.

### **U.S. INTERNAL REVENUE SERVICE IRS W-4 FORM**

The law requires every employee to complete a W-4 form so that the employer can withhold the proper amount of income tax from each paycheck. For further information, contact the IRS at:

Local (Las Vegas) Office  
110 City Parkway  
Las Vegas, NV 89106  
(702) 868-5005  
Toll free: (800) 829-4933  
[www.irs.ustreas.gov](http://www.irs.ustreas.gov)

### **U.S. IMMIGRATION SERVICE I-9 FORM**

All employers must also document proof of an employee's right to work in the United States. Every employee must have a properly completed I-9 on file in the business office.

#### **Immigration & Naturalization Service**

Employer Relations Officer  
3373 Pepper Lane  
Las Vegas, NV 89120  
(702) 388-6908  
FORMS REQUEST: (800) 870-3676  
<http://uscis.gov>

### **STATE LABOR LAWS**

All employers must comply with the state minimum wage and overtime laws and must post a sign explaining these laws at their place of business.

#### **State Labor Commission**

555 E. Washington Ave, Suite 4100  
Las Vegas, NV 89101  
(702) 486-2650  
[www.laborcommissioner.com](http://www.laborcommissioner.com)

### **PERSONAL PROPERTY TAX**

All businesses must pay an annual tax on business equipment and furniture (excluding inventories) based upon the assessed value of the property.

**County Assessor's Office**  
500 South Grand Central Parkway  
Las Vegas, NV 89155  
(702) 455-3882  
[www.accessclarkcounty.com/assessor](http://www.accessclarkcounty.com/assessor)

### **More Information**

For more information or to obtain management assistance, please contact the Nevada Small Business Development Center closest to you:

**Las Vegas NSBDC Office**  
University of Nevada, Las Vegas  
851 E. Tropicana, Bldg 700 (Physical)  
4505 Maryland Pkwy,  
Box 456011 (Mail)  
Las Vegas, NV 89514  
**Phone:** (702) 895-4270  
**Fax:** (702) 895-4273  
[www.nsbdc.org](http://www.nsbdc.org)

**Henderson NSBDC Office**  
112 Water Street Suite #108  
Henderson, NV 89015  
**Phone:** (702) 992-7208  
**Fax:** (702) 992-7245  
[www.nsbdc.org](http://www.nsbdc.org)

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