

# Nevada Local Government Retention Schedule- Updated November 24, 2014

Section Number S-1006

## Business Licenses and Permits

### Business License Appeal Hearing Records

**LRDA Number 20101796**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents appeals by license holders or applicants for adverse decisions. This series may include hearing record, copies of investigative records, supporting documentation, related correspondence and similar documents.	Three (3) calendar years from the final resolution of the appeal.	NRS 11.190 (3)(d), NRS 205.4617, NRS 244.335 (8), NRS 268.095 (8), County Code, City Code, NAC 239.165	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

### Business License Applications-Rejected/Denied

**LRDA Number 20101795**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series contains applications for business licenses which were rejected/denied. Series may contain applicant's personal and financial history, background investigations, various forms, copy of rejection letter, notifications, requests for information, releases, related correspondence, and similar documents.	One (1) calendar year from the date of the final decision.	NRS 205.4617, NAC 239.165 (1)(2), NRS 244.335 (8), NRS 268.095 (8), County Code, City Code	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

### Business License Audit Reports

**LRDA Number 20141890**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents financial and compliance audits performed by Business Licensing Departments. Records may include but are not limited to the business licensee's financial statements, income statements, general ledger reports, charts of accounts, sales journals, register summaries, sales invoices, z-tapes, federal income tax returns, state sales and use tax returns, copies of bank statements, copies of policies & procedures, compliance reports, comparison reports, audit workpapers, recommendations, audit findings, and related documents.	Three (3) fiscal years from the end of the fiscal year to which they pertain, or for the period required by Municipal or County Code, whichever is longer.	Municipal and County Codes, NRS 268.095, NRS 244.33507, NRS 244.335 (8), NRS 11.190 (3)(d), NAC 239.165	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

### Business Licenses, Applications and Renewals

**LRDA Number 2007221**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This series documents business licenses issued and renewed and may contain, but is not limited to, application packet, business license/registration forms, list of requirements, copies of completed forms from licensee, license fee information, proof of payment, related correspondence, and similar documents.	One (1) calendar year after the cessation of business.	NAC 239.165 (1)(2), NRS 268.095 (8), NRS 244.335 (8)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

**Financial Investigations**

LRDA Number 20141891

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents financial investigations of businesses seeking licensing. This series may contain but is not limited to business financial questionnaires, investigation program information, investigation findings and reports, financial statements, accountant spreadsheets, loan documents, bank statements and similar documents which support sources of business funding, related correspondence and similar documents.	Retain the business financial questionnaire, investigation program information, and the investigation report for a minimum period of One (1) calendar year after the cessation of business. Other records in this series may be purged at the completion of the investigation.	Municipal or County Code, NRS 244.33507, NRS 268.095 (8), NRS 244.335 (8), NAC 239.165	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

**Investigations**

LRDA Number 2007224

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents background investigations usually performed as part of the licensing process. This series may contain, but is not limited to, release forms, reports from the State of Nevada Criminal History Repository, reports from FBI records, authorizations, related correspondence and similar documentation.	Six (6) calendar years from the end of the calendar year to which they pertain.	NRS 11.190 (1)(b), NRS 11.190 (3)(d), NRS 268.095 (8), NRS 244.335 (8), NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

**Liquor and Gaming Licenses**

LRDA Number 2007229

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This series documents liquor and gaming licenses issued and renewed and may contain, but is not limited to application packet, business license forms, copies of state forms, list of requirements, license fee information, proof of payment, related correspondence, and similar documents.	One (1) calendar year after license is renewed, terminated or expires.	NRS 239B.030, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

**Lists of and Requests for Changes of Information**

LRDA Number 2007232

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This series documents lists of and requests for changes of information, such as business location changes, business name changes, officer changes, mailing address changes, and similar changes.	One (1) calendar year from the end of the calendar year to which the records pertain.	None	None	None

**Master List of Businesses Licensed**

LRDA Number 2007226

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
These are computer listings of all licensed businesses operating within the city/county.	Until superseded.	None	None	None

**Notices to Renew License**

LRDA Number 2007233

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
These are notices sent to businesses to renew business licenses. This record series may also include computer generated reports or lists which document the notification process.	One (1) fiscal year from the end of the fiscal year to which the records pertain.	None	None	None

**Out of Business Files**

LRDA Number 2007227

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series consists of the licensing files for businesses that have gone out of business or are no longer doing business in Nevada. This series may contain, but is not limited to, out of business reports, copies of business license applications, copies of renewal forms, license fee information, audit reports, amendments to licenses (if any), related correspondence and similar documents.	Retain the out of business files of businesses of historical significance to the local government or community permanently. Retain the out of business files of non-historical businesses for one (1) calendar year after the cessation of business.	NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

**Receipts for Collection of Taxes on Lodging, Liquor and Gaming**

LRDA Number 2007234

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the collection of taxes on lodging, liquor and gaming and may contain, but is not limited to, copies of bills, receipts, accounting reports, related correspondence and similar documents.	Until annual audit is completed	NRS 354.624	None	None

**Records of Gross Receipts Reported by Gaming Establishments**

LRDA Number 2007235

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This series is used to document gaming revenue for licensing fees and/or taxing purposes.	Ten (10) fiscal years from the end of the fiscal year to which the records pertain.	NRS 463.390 -463.395	None	None

**Reports of Hotels, Motels and Campgrounds**

LRDA Number 2007238

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This series is used to document hotel, motel and campground revenue for licensing fees and/or taxing purposes.	Six (6) fiscal years from the end of the fiscal year to which the records pertain.	None	None	None

**Temporary Licenses or Permits**

LRDA Number 2007231

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This series documents licenses or permits for temporary events such as firewood sales, pumpkin sales, Christmas tree sales, concerts, outdoor festivals, carnivals, arts and crafts shows and similar temporary events.	Three (3) calendar years from the expiration of the license or permit.	NRS 239B.030, NRS 11.190 (3)(d), NRS 11.190 (4)(e), NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

**Waivers**

**LRDA Number 2007239**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This series documents the waiving of licensing or permit fees and the reason for the waiver.	Six (6) fiscal years from the end of the fiscal year to which the records pertain.	NRS 11.190 (1)(b), NRS 11.190 (3)(d)	None	None

