

Nevada Local Government Retention Schedule

Business Licenses and Permits

Section Number S-1006

Business License Appeal Hearing Records

LRDA Number 20101796

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 11.190 (3)(d), NRS 205.4617, NRS 244.335 (8), NRS 268.095 (8), County Code, City Code, NAC 239.165	None.

Business License Applications-Rejected/Denied

LRDA Number 20101795

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 205.4617, NAC 239.165 (1)(2), NRS 244.335 (8), NRS 268.095 (8), County Code, City Code	None.

Business License Audit Reports

LRDA Number 20141890

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Municipal and County Codes, NRS 268.095, NRS 244.33507, NRS 244.335 (8), NRS 11.190 (3)(d), NAC 239.165	None.

Business Licenses, Applications and Renewals

LRDA Number 20070221

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NAC 239.165 (1)(2), NRS 268.095 (8), NRS 244.335 (8)	None.

Financial Investigations

LRDA Number 20141891

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Municipal or County Code, NRS 244.33507, NRS 268.095 (8), NRS 244.335 (8), NAC 239.165	None.

Investigations

LRDA Number 20070224

Description	Minimum Retention Period	Disposition	Legal Citations	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.	Three (3) calendar years from the end of the calendar year to which they pertain.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 11.190 (3)(d), NRS 268.095 (8), NRS 244.335 (8), NAC 239.165 (1)(2)	None.

Liquor and Gaming Licenses

LRDA Number 20070229

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 239B.030, NAC 239.165 (1)(2)	None.

Lists of and Requests for Changes of Information

LRDA Number 20070232

Description	Minimum Retention Period	Disposition	Legal Citations	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.	If this record series contains confidential or restricted information that information should be destroyed in a secure manner that will prevent its reconstruction.	None	None

Master List of Businesses Licensed

LRDA Number 20070226

Description	Minimum Retention Period	Disposition	Legal Citations	Note
These are computer listings of all licensed businesses operating within the city/county.	Until superseded.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	None	None

Notices to Renew License

LRDA Number 20070233

Description	Minimum Retention Period	Disposition	Legal Citations	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.	If this record series contains confidential or restricted information that information should be destroyed in a secure manner that will prevent its reconstruction.	None	None

Out of Business Files

LRDA Number 20070227

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NAC 239.165 (1)(2)	None.

Receipts for Collection of Taxes on Lodging, Liquor and Gaming

LRDA Number 20070234

Description	Minimum Retention Period	Disposition	Legal Citations	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	If this record series contains confidential or restricted information that information should be destroyed in a secure manner that will prevent its reconstruction.	NRS 354.624	None

Records of Gross Receipts Reported by Gaming Establishments

LRDA Number 20070235

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	NRS 463.390 -463.395	None

Reports of Hotels, Motels and Campgrounds

LRDA Number 20070238

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	None	None

Temporary Licenses or Permits

LRDA Number 20070231

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 239B.030, NRS 11.190 (3)(d), NRS 11.190 (4)(e), NAC 239.165 (1)(2)	None.

Waivers**LRDA Number 20070239**

Description	Minimum Retention Period	Disposition	Legal Citations	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.	This record series should not contain confidential or restricted information and may be destroyed in a non-secure manner such as deleting or recycling.	NRS 11.190 (1)(b), NRS 11.190 (3)(d)	None