

Court: Tax on strip clubs constitutional

By Associated Press

CARSON CITY – The Nevada Supreme Court has decided that a 10 percent tax on strip club admission doesn't violate exotic dancers' First Amendment rights of free expression.

All seven justices on Thursday sided with a lower court's ruling that upheld the Nevada Live Entertainment Tax.

Justices ruled it was constitutional to tax the clubs and other live entertainment because the tax is content-neutral, doesn't target a small group of people, and doesn't threaten to suppress ideas or viewpoints.

The broad-based tax applies to many events but exempts some live entertainment, including boxing, NASCAR races and minor league baseball.

The clubs had argued that the tax's exemptions favor family-oriented entertainment and scrutinize adult businesses, but the justices countered that the tax applies to many family-oriented events, including circuses and concerts.