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TAHOE-DOUGLAS VISITOR'S AUTHORITY ACT

CHAPTER 496, STATUTES OF NEVADA 1997

AN ACT relating to taxation; creating the Tahoe-Douglas Visitor's Authority; imposing a separate tax on lodging within the Tahoe Township in Douglas County; excluding that area from the operation of the Douglas County Lodgers Tax Law; making various changes to the Douglas County Lodgers Tax Law; and providing other matters properly relating thereto.

[Approved: July 16, 1997]

(Leadlines for sections have been supplied by the Legislative Counsel of the State of Nevada)

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Section 1. Short title. This act may be cited as the Tahoe-Douglas Visitor's Authority Act.
(Ch. 496, [Stats. 1997 p. 2375](#))

Sec. 2. Legislative declaration. The Legislature hereby finds and declares that:

1. The necessity for this act results from:
 - (a) The declining revenues generated by tourism in the Tahoe Township of Douglas County;
 - (b) The geographical location of the Township on the border of the densely populated State of California;
 - (c) The natural attractions of the Township and its availability to tourists; and
 - (d) The atypical financial problems of the Township resulting from the foregoing and other singular factors.
2. A general law cannot be made applicable to the purposes, objects, powers, rights, privileges, immunities, liabilities, duties and disabilities provided in this act because of the number of atypical factors and special conditions relating thereto.
3. The powers, rights, privileges, immunities, liabilities, duties and disabilities provided in this act comply in all respects with any requirement or limitation pertaining thereto and imposed by any constitutional provisions.
(Ch. 496, [Stats. 1997 p. 2375](#))

Sec. 3. Definitions. Except as otherwise provided in this act or unless the context otherwise requires, terms used or referred to in this act have the meanings ascribed to them in the Local Government Securities Law, but the definitions in sections 4 to 18, inclusive, of this act, unless the context otherwise requires, govern the construction of this act and of the Local Government Securities Law as applied to the Township.
(Ch. 496, [Stats. 1997 p. 2375](#))

Sec. 4. "Authority" defined. "Authority" means the Tahoe-Douglas Visitor's Authority.
(Ch. 496, [Stats. 1997 p. 2375](#))

Sec. 5. "County" or "municipality" defined. "County" or "municipality" means Douglas County.
(Ch. 496, [Stats. 1997 p. 2375](#))

Sec. 6. "Governing body" defined. "Governing body" means the Board of County Commissioners of Douglas County.
(Ch. 496, [Stats. 1997 p. 2375](#))

Sec. 7. "Gross taxable rent" defined. "Gross taxable rent" means the total amount of rent paid for lodging, including any associated charges that are normally included in the rent.
(Ch. 496, [Stats. 1997 p. 2376](#))

Sec. 8. "Lodging" defined. "Lodging" means the transaction of furnishing rooms or other accommodations by a vendor to a vendee who for a rent uses, possesses or has the right to use or possess any room or rooms or other units of accommodations in or at taxable premises.
(Ch. 496, [Stats. 1997 p. 2376](#))

Sec. 9. "Lodgings" defined. "Lodgings" means the rooms or other accommodations furnished by a vendor to a vendee by the taxable service of lodging.
(Ch. 496, [Stats. 1997 p. 2376](#))

Sec. 10. "Municipal" defined. "Municipal" pertains to the County.
(Ch. 496, [Stats. 1997 p. 2376](#))

Sec. 11. "Occupancy tax" defined. "Occupancy tax" means the tax on lodging imposed by this act.
(Ch. 496, [Stats. 1997 p. 2376](#))

Sec. 12. "Pledged revenues" defined. "Pledged revenues" means the money designated by the governing body on behalf and in the name of the municipality in any bond ordinance or other proceeding pertaining to the issuance of municipal securities relating to a project which is derived by a municipality from any proceeds of any municipal occupancy tax levied under the Douglas County Lodgers Tax Law.
(Ch. 496, [Stats. 1997 p. 2376](#))

Sec. 13. "Property" defined. "Property" means real property, personal property, mixed property or any other property or combination thereof.

(Ch. 496, [Stats. 1997 p. 2376](#))

Sec. 14. "Rent" defined. "Rent" means the consideration received by a vendor in money, credits, property or other consideration valued in money for lodgings subject to an occupancy tax authorized in this act.

(Ch. 496, [Stats. 1997 p. 2376](#))

Sec. 15. "Taxable premises" defined. "Taxable premises" means any:

1. Hotel;
2. Motel;
3. Apartment;
4. Time-share project, except when an owner of a unit in the time-share project who has a right to use or occupy the unit is occupying the unit pursuant to a time-share instrument as defined in [NRS 119A.150](#);
5. Apartment hotel;
6. Vacation trailer park;
7. Campground;
8. Park for recreational vehicles; or
9. Other establishment that rents rooms or spaces to temporary or transient guests.

(Ch. 496, [Stats. 1997 p. 2376](#))

Sec. 16. "Township" defined. "Township" means the portion of Douglas County lying within the Tahoe Township, as the boundaries of that township existed on July 1, 1997.

(Ch. 496, [Stats. 1997 p. 2376](#))

Sec. 17. "Vendee" defined. "Vendee" means a natural person to whom lodgings are furnished in the performance of the taxable service of lodging.

(Ch. 496, [Stats. 1997 p. 2376](#))

Sec. 18. "Vendor" defined. "Vendor" means a person furnishing lodgings in the performance of the taxable service of lodging.

(Ch. 496, [Stats. 1997 p. 2376](#))

Sec. 19. Occupancy tax.

1. An occupancy tax of 8 percent is hereby imposed on vendors furnishing lodgings in the township. The governing body shall administer the tax.

2. Every vendor who furnishes any lodgings within the Township is exercising a taxable privilege.

3. A vendor is not exempt from the occupancy tax because the taxable premises are at any time located in a political subdivision other than the municipality.

(Ch. 496, [Stats. 1997 p. 2376](#); A — Ch. 496, [Stats. 1997 p. 2379](#))

Sec. 20. Tahoe-Douglas Visitor's Authority: Creation; qualifications and terms of members.

1. The Tahoe-Douglas Visitor's Authority, consisting of five members, is hereby created.

2. The Authority consists of:

(a) One member appointed by the Board of County Commissioners from among their number; and

(b) Four members who are representatives of the Association of Gaming Establishments whose members collectively paid the largest amount of license fees to the State pursuant to [NRS 463.370](#) in the County in the preceding year, chosen by the board from a list of nominees submitted by the Association. If there is no such association, the four members so appointed must be representatives of gaming licensees.

↳ Each member of the Authority must be a resident of the County.

3. The terms of members appointed pursuant to paragraph (b) of subsection 1 are 4 years. Each member appointed pursuant to paragraph (b) of subsection 1 may succeed himself or herself only twice.

4. If a member ceases to be engaged in the business or occupation which the member was appointed to represent, he or she ceases to be a member, and another person engaged in that business or occupation must be appointed for the unexpired term.

(Ch. 496, [Stats. 1997 p. 2377](#))

Sec. 21. Persons to whom occupancy tax does not apply.

1. The municipality may provide that the occupancy tax does not apply:

(a) If a vendee:

(1) Has been a permanent resident of the taxable premises for a period of at least 28 consecutive days; or

(2) Enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least 28 consecutive days;

(b) If the rent paid by a vendee is less than \$2 a day;

(c) To lodgings at religious, charitable, educational or philanthropic institutions, including accommodations at summer camps operated by such institutions;

(d) To clinics, hospitals or other medical facilities;

(e) To privately owned and operated convalescent homes or homes for the aged, infirm, indigent or chronically ill;

(f) If the taxable premises does not have at least three rooms or three other units of accommodations for lodging; or

(g) To all or any combination of events or conditions provided in paragraphs (a) to (f), inclusive.

2. The occupancy tax does not apply to:

(a) Lodgings at institutions of the Federal Government, the State, the municipality or any other public body.

(b) The rental of any lodgings by an employee of the Federal Government, the State or a political subdivision of the State, if the transaction is conducted directly with the governmental entity pursuant to a governmental credit card or a contract, purchase order or similar document executed or authorized by an appropriate official of the governmental entity.

(Ch. 496, [Stats. 1997 p. 2377](#))

Sec. 22. Duties of vendors regarding occupancy tax.

1. Every vendor providing lodging in the Township shall collect the tax and shall act as a trustee therefor.

2. Every vendor providing lodging in the Township shall remit the proceeds of the occupancy tax to the governing body.
3. The tax must be charged separately from the rent fixed by the vendor for the lodgings.

(Ch. 496, [Stats. 1997 p. 2378](#))

Sec. 23. Governing body: Power to secure payment of occupancy tax.

1. The governing body may provide by ordinance that:
 - (a) The payment of the occupancy tax pertaining to any lodgings is secured by a lien on the real property at the taxable premises where the lodgings are located;
 - (b) Any such lien securing the payment of a delinquent occupancy tax may be enforced in the same manner as liens for general taxes ad valorem on real property; and
 - (c) A vendor is liable for the payment of the proceeds of any occupancy tax which pertains to the vendor's taxable premises and which the vendor failed to remit to the municipality, because of the vendor's failure to collect the tax or otherwise.
2. The governing body may provide for a civil penalty for any such failure in an amount of not more than 10 percent of the amount which was not remitted to the municipality but not less than \$10.
3. The municipality may bring an action in the district court for the collection of any amounts due, including, without limitation, penalties thereon, interest on the unpaid principal at a rate not exceeding 1 percent per month, the costs of collection and reasonable attorney's fees incurred in connection therewith, except for any tax being collected by the enforcement of a lien pursuant to subsection 1.

(Ch. 496, [Stats. 1997 p. 2378](#))

Sec. 24. Governing body: Power to provide penalties for failure to pay, remit or account properly for occupancy tax.

The governing body may provide by ordinance for penalties not to exceed 90 days' imprisonment or a \$300 fine for a failure by any person to pay the tax, to remit the proceeds thereof to the municipality or to account properly for any lodging and the tax proceeds pertaining thereto.

(Ch. 496, [Stats. 1997 p. 2378](#))

Sec. 25. Governing body: Power to establish procedure for licensing vendors and procedures governing collection of occupancy tax. The governing body may provide by ordinance, except as limited by or otherwise provided in this act:

1. A procedure for licensing each vendor and for refusing to license a vendor after an opportunity has been given to the vendor for a public hearing by the governing body concerning the issuance of the license;
2. The times, place and method for the payment of the tax to the municipality, the account and other records to be maintained in connection therewith, a procedure for making refunds and resolving disputes relating to the tax, including exemptions pertaining thereto, the preservation and destruction of records and their inspection and investigation, and, subject to the provisions of subsection 1 of section 23 of this act, a procedure of liens and sales to satisfy such liens; and
3. Other rights, privileges, powers and immunities and other details relating to any licenses, the collection of the occupancy tax and the remittance of the proceeds thereof to the municipality.

(Ch. 496, [Stats. 1997 p. 2378](#))

Sec. 26. Disposition of proceeds of occupancy tax.

1. From the proceeds of the occupancy tax paid by vendors located in the township, the governing body shall:
 - (a) Pay the principal of, interest on and any prior redemption premiums due in connection with any securities issued by the county pursuant to the Douglas County Lodgers Tax Law which were secured with the proceeds of the occupancy tax collected pursuant to the Douglas County Lodgers Tax Law.
 - (b) After allocation of those proceeds pursuant to paragraph (a), pay any obligations incurred before July 1, 1997, pursuant to any contractual agreements between the governing body and the Lake Tahoe Visitor's Authority.
2. A portion of the proceeds of the occupancy tax paid by vendors located in the Township, not to exceed 1 percent of the amount collected, may be used to collect and administer the tax.
3. One-eighth of the proceeds of the occupancy tax paid by vendors located in the Township must be remitted to the Authority.
4. After allocation pursuant to subsections 1, 2 and 3 of the proceeds of the occupancy tax paid by vendors located in the Township, the remaining proceeds must be allocated as follows:
 - (a) Except as otherwise provided in paragraph (b), for each Fiscal Year beginning on or after July 1, 1999, 50 percent of those proceeds must be retained by the governing body for expenditure in any manner authorized for the expenditure of the proceeds of a tax imposed pursuant to the Douglas County Lodgers Tax Law and 50 percent of those proceeds must be remitted to the Authority.
 - (b) Except as otherwise provided in paragraph (c), for each Fiscal Year beginning on or after July 1, 2000, the governing body shall revise the allocation required pursuant to this subsection in such a manner that the amount of those proceeds retained by the governing body is reduced, and the amount remitted to the Authority is increased, from the amounts for the prior fiscal year by not less than 2 percent and not more than 5 percent of the total amount of the proceeds allocated pursuant to this subsection, until the amount retained by the governing body for each fiscal year equals 35 percent of those proceeds and the amount remitted to the Authority for each fiscal year equals 65 percent of those proceeds.
 - (c) The governing body may, for not more than one of the Fiscal Years beginning on or after July 1, 2000, elect not to make a revision otherwise required pursuant to paragraph (b).
5. The proceeds remitted to the Authority pursuant to subsections 3 and 4 must be used exclusively for:
 - (a) The advertising, publicizing and promotion of tourism and recreation; and
 - (b) The planning, construction and operation of a convention center in the Township.

(Ch. 496, [Stats. 1997 p. 2378](#); A — Ch. 496, [Stats. 1997 p. 2379](#))