

Title 3 Revenue and Finance

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3.14.010 Definitions

Except where the context otherwise requires, the definitions in this section govern the construction of this chapter.

- A. "County" means the county of Douglas, state of Nevada.
- B. "Department" means the department of economic development for the state of Nevada.
- C. "Governing body" means the board of county commissioners for Douglas County.
- D. "Rent" means the consideration received by a vendor in money, credits, property or other consideration valued in money for lodgings subject to the tax authorized in this chapter.
- E. "Tax" means the tax on the gross receipts from the rental of lodging as provided for in NRS sections 244.3351(1)(a) and 244.3352.
- F. "Transient lodging" means lodging at any hotel, apartment, apartment hotel, rooming house, guest house, motor hotel, guest ranch, ranch resort, guest resort, motel, motor court, mobile home, auto court, auto camp, trailer court, trailer camp, trailer park, tourist camp, cabin, bed and breakfast inn, inn, house or other premises used for lodging for a period of less than twenty-eight days.
- G. "Vendee" means an individual to whom lodgings are furnished.
- H. "Vendor" means a person, firm, corporation, partnership, joint venture, group or association furnishing lodging. (Ord. 657 § 1, 1994; Ord. 417 §1(part), 1983)

3.14.020 Imposition and rate

A. In addition to any other license fee or tax imposed on the revenues from the rental of transient lodging, there is fixed and imposed a tax at the rate of one percent of the gross receipts from the rental of transient lodging within the corporate limits of the county, upon all vendors in the business of providing lodging in accord with NRS 244.3352.

B. In addition to any other license fee or tax imposed on the revenues from the rental of transient lodging, there is fixed and imposed a tax at the rate of one percent of the gross receipts from the rental of transient lodging within the corporate limits of the county, upon all vendors in the business of providing lodging in accord with NRS 244.3351(1) (a). (Ord. 657 §2, 1994; Ord. 417 §1(part), 1983)

3.14.030 Distribution of tax proceeds

- A. The proceeds of the tax imposed pursuant to section 3.14.020(A) must be distributed as follows:
 - 1. Three-eighths of all proceeds of the tax must be paid to the department of taxation of the state of Nevada for deposit with the state treasurer for credit to the fund for the promotion of tourism in accordance with the regulations adopted by the tax commission.
 - 2. Five-eighths of all proceeds of the tax must be deposited in a fund established by the governing body to be used to advertise the resources of the county related to tourism, including available accommodations, transportation, entertainment, natural resources and climate and to promote special events related thereto.
- B. The proceeds of the tax imposed pursuant to section 3.14.020(B) must be distributed as follows:
 - 1. All proceeds of the tax collected as a result of taxable activity occurring inside boundaries of the Tahoe-Douglas transportation district must be used for district projects in accord with NRS 244.33512(2)(a) - (c), inclusive. (Ord 657 §3, 1994; Ord. 417 §1(part), 1983)

3.14.040 Limitations on use of tax proceeds

The proceeds of the tax imposed pursuant to section 3.14.020(A) may not be used:

- A. As additional security for the payment of, or to redeem, any general obligation bonds issued pursuant to NRS 244A.597 to 244A.655, inclusive;
- B. To defray the costs of collecting or administering the tax by the county fair and recreation board, if one should be

created;

C. To operate and maintain recreational facilities under the jurisdiction of the county fair and recreation board, if one should be created;

D. To improve and expand recreational facilities authorized by NRS 244A.597 to 244A.655, inclusive;

E. To construct, purchase or acquire such recreational facilities. (Ord. 417 §1(part), 1983)

3.14.050 Use of funds

The governing body may use the proceeds of the tax imposed pursuant to section 3.14.020(A) to accomplish the purpose set forth in section 3.14.030(B) or it may grant all or any portion of the proceeds to a nonprofit organization or organizations organized to accomplish the purpose specified in section 3.14.030(B).

A. Any such organization which desires to participate in the proceeds must make application to the clerk of the governing body by February 1st of each year beginning January, 1984. For the calendar year 1983, application may be made no later than forty-five days following the effective date of the ordinance codified in this chapter. The application must include the following:

1. The name of the organization;
2. A copy of the constitution and bylaws, if any;
3. The names of all representatives or officers of the organization;
4. A copy of any documents issued by the department of taxation or the Internal Revenue Service recognizing the tax-exempt status of the organization, if applicable;
5. A pledge signed by all listed representatives or officers that any funds obtained will be used pursuant to section 3.14.030(B) and for no other purposes, specifically that no portion of said funds will be used for administrative costs;
6. The address of the principal office of the organization and the addresses of all representatives or officers;
7. A detailed plan for the use of the moneys being requested, together with a proposed budget showing sources of all income and all expenditures;
8. Such other information as the governing body may from time to time require.

B. The governing body shall, within forty-five days of the last date for receiving applications, hold a hearing to determine what portion, if any, of the proceeds of the tax each organization making application will receive. Before making such grants the governing body shall first estimate the portion of the tax proceeds that will be received from the Tahoe Township and from the East Fork Township. In each township the funds shall be distributed to the Nevada organization which best accomplishes the intent of this chapter. However, the governing body must make the overall distribution of the tax proceeds which are to be used in the township in direct proportion to the tax revenues estimated to be received from that township.

C. If an organization is to receive a grant of any portion of the proceeds of the tax it must make a monthly report to the governing body of the promotional activities conducted by it, the costs of such activities and include in the report a complete accounting of all moneys received as part of the grant.

D. The governing body may terminate the grant at any time upon giving the organization written notice of its intent at least thirty days prior to the date that the next installment is to be made to that organization.

E. The governing body may terminate or suspend the grant without notice if it has reason to believe that: the conditions of the grant have been breached; the funds are not being used for the purposes specified in section 3.14.030(B); or if the accounting required by this section is not provided.

F. Any grant approved by the governing body shall be distributed on a quarterly basis unless otherwise stated.

G. The Tahoe-Douglas Transportation District and the County may use their respective portions of the tax imposed pursuant to section 3.14.020(B) to accomplish the purpose set forth in NRS 244.33512(2)(a) - (c), inclusive. (Ord. 657 §6, 1994; Ord. 417 §1(part), 1983)

3.14.055 Use of funds

The Tahoe-Douglas transportation district and the county may use their respective portions of the tax imposed pursuant to section 3.14.020(B) to accomplish the purpose set forth in NRS 244.33512(2)(a) - (c), inclusive. (Ord. 657 §6, 1994)

3.14.060 Exemptions

The exemptions to the imposition of this tax shall be the same as set forth in section 3.12.040. (Ord. 417 §1(part), 1983)

3.14.070 Applicability of chapter 3.12

Where not inconsistent with the provisions of this chapter, the provisions of chapter 3.12 shall apply. (Ord. 417 §1(part), 1983)