

CARSON CITY CULTURE & TOURISM AUTHORITY
ROOM TAX POLICIES AND PROCEDURES

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CARSON CITY CULTURE & TOURISM AUTHORITY
ROOM TAX POLICIES AND PROCEDURES

1. APPLICABILITY AND DEFINITIONS

- 1.1. Short Title.** These policies may be referred to as the CTA Room Tax Policies & Procedures ("Policies").
- 1.2. Applicability.** These policies are intended to address the payment of the transient lodging tax imposed as described in Section 3 of these policies. These policies do not address all of the requirements imposed by applicable law to operate a lodging business. Any person operating a lodging business should inform themselves of all applicable legal and business requirements.
- 1.3. Definitions.** Except where the context otherwise requires, the definitions given in Sections 1.4 to 1.13 inclusive, govern the constructions of these Policies
- 1.4. "CTA" Defined.** "CTA" means the Fair and Recreation Board created under NRS 244.640 and 244.645 for Carson City, currently designated as the Culture & Tourism Authority, dba Visit Carson City, or its successor in interest.
- 1.5. "CCMC" Defined.** "CCMC" means the Carson City Municipal Code.
- 1.6. "Gross Rental Revenue (Gross Receipts)" defined.** Includes the total amount of the rental price for transient lodging posted as income for the reporting period and includes, without limitation, the actual rent payments or consideration received by a Licensee in money, credits, property or other consideration valued in money for lodgings, any forfeited deposits received by the Licensees from paying guests, exchange fees and commissions, and all other revenues and fees associated with the rental including without limitation, room cleaning or housekeeping service, telephone, power and sewer hook-up (in the case of RV's), contract janitorial services, mandatory luggage services, utility surcharges, linen service, credit card surcharges, and additional charges for extra guests and/or pets, or any mandatory fee associated with the rental imposed on an occupant. Gross receipts include all the rental income including any exemptions.
- 1.7. "Paying Guest" defined.** "Paying Guest" means any "person" (Section 1.9) who, for rent, or consideration, uses, possesses or has the right to possess any sleeping room/space in transient lodging under any lease, concession, permit, right of access, license, contract or agreement.
- 1.8. "Licensee" defined.** "Licensee" means the person who is the proprietor of a transient lodging business, whether in the capacity of owner, lessee, sub-lessee, mortgagee, licensee, or any other capacity. Where the Licensee performs his or her function through a managing agent of any type or character other than an employee, the managing agency shall also be deemed a Licensee for the purposes of this chapter and shall have the same duties and liabilities as his or her principal. Other Licensees include on-line discount booking agencies and exchange companies.
- 1.9. "Person" defined.** "Person" means a corporation, firm, partnership, association or individual, or any other business association or entity, and includes an executor, administrator trustee, receiver or other representative appointed according to law.
- 1.10. "Shall" defined.** "Shall" imposes a duty to act.

- 1.11. **"Tax Administrator"** defined "Tax Administrator" means the Executive Director of the CTA or such other person(s) designated by the Executive Director to administer the enforcement and collection of transient lodging tax.
- 1.12. **"Transient Lodging Tax" or "Room Tax" defined.** "Transient Lodging Tax", or "Room Tax", means the tax on transient lodging levied for the purposes of NRS 244.335 to 244.3535; NRS 244A.597 to NRS 244A.655; and CCMC 4.08.080, inclusive and as amended, and such other provisions as the State of Nevada and Carson City may adopt.
- 1.13. **"Transient Lodging" defined.** "Transient Lodging" means, but is not limited to, any facility, structure, or portion of any structure which is occupied or intended or designed for occupancy by transient guests who pay rent or other consideration for dwelling, lodging or sleeping purposes, and includes any hotel, resort hotel, motel, motor court, motor lodge, bed and breakfast, lodging house, rooming house, resident hotel and motel, guest house, tourist camp, resort and "dude" ranch, cabin, condominium time-share project, vacation home, apartment house, recreational vehicle park/campground, guest ranch or other similar structure or facility, or portion thereof having four or more rooms for rental. CCMC 4.08.070.

2. BUSINESS LICENSE REQUIREMENTS FOR TRANSIENT LODGING FACILITY

- 2.1. **Operation of Transient Lodging Without a Business License is Unlawful.** Under CCMC 4.08.090, it is unlawful for any person or other entity to engage in a transient lodging business located within the boundaries of the Carson City without first obtaining a business license. A business license may be obtained from the Business License Division of the Carson City Community Development Department ("Business License Division"), located at 108 E. Proctor Street, Carson City, NV 89701. The Business License Division may be contacted by telephone at (775) 887-2105, by email at buslic@carson.org or online at carson.org. Questions regarding the requirements for a business license must be directed to the Business License Division.

3. TRANSIENT LODGING TAXES

- 3.1. **Tax Rate.** Carson City has imposed a room tax on every vendor operating a transient lodging business within Carson City in the amount of eleven percent (11%). The Nevada legislature or the Carson City Board of Supervisors, as applicable, may change this tax rate. The eleven percent (11%) transient lodging tax is made up of the following taxes:
- Two percent (2%) is used to fund recreational facilities in Carson City through the issuance of municipal bonds. CCMC 4.08.080(1).
 - Five percent (5%) is used to fund tourism-related activities. CCMC 4.08.080(1).
 - One percent (1%) is used by the State and CTA for tourism-related activities. CCMC 4.08.080(2).
 - Two percent (2%) is used for tourism activities related to the Virginia and Truckee Railway. CCMC 4.08.080(3).
 - One percent (1%) is used for arts-related tourism. CCMC 4.08.080(4).

Carson City and the State of Nevada, not the CTA, impose the transient lodging tax in Carson City. The CTA acts as the collection agent and administrator and has no taxing authority of its own. The CTA makes every effort to advise Licensees of proposed and actual changes in transient lodging tax laws; however, **LICENSEES ARE SOLELY RESPONSIBLE FOR REMAINING INFORMED OF TRANSIENT LODGING TAX CHANGES AS THEY OCCUR.**

- 3.2. Notice to Paying Guest.** Each Licensee shall prominently display in each room or suite, or in a lobby at or near the immediate vicinity of the registration desk for the property, a sign that discloses the existence and rate of the transient lodging tax. CCMC 4.08.120. The applicable transient lodging tax at the time of the revisions to these Policies is eleven percent (11%).
- 3.3. Taxes are Applicable to all Rental Charges.** The transient lodging tax applies to gross receipts associated with the rental of transient lodging for the first twenty-eight (28) days of occupancy. Licensees shall not separate gross receipts into separate components such as room rental, TV rental, housekeeping service, etc. All revenues and fees associated with the rental room/unit/space are subject to the eleven percent (11%) lodging tax. See the definition in section 1 of "Gross Rental Revenue (Gross Receipts)".
 - 3.3.1. Taxability of Advance Rental Deposits.** Rental deposits that have been paid in advance are not taxable revenues until the paying guest occupies the room. In the event the transient guest does not occupy the room and the deposit is returned, no taxable event has occurred. However, if the deposit is non-refundable, and the paying guest does not occupy the room, the deposit becomes taxable revenue subject to the appropriate tax rate, at the time the Licensee has the right to record the deposit as revenue.
 - 3.3.2. Taxability of Other Deposits and Charges.** All deposits charged by a Licensee that are not returned to the paying guest (the guest staying less than twenty-eight (28) days) shall be reported as gross receipts for the period retained.
 - 3.3.3. Taxability of Meeting Rooms.** Rooms rented for meetings or other purposes that are also used as sleeping/lodging rooms and separate facilities designated only as meeting rooms are not taxable.
 - 3.3.4. Taxability of Value in Money for Room Occupancy.** All forms of payment, other than those exempted under twenty-eight (28) day exemptions (Section 5.1) or government exemptions (Section 5.2) are subject to transient lodging tax, either in whole or in part. This includes exchange of services with other business entities, points earned through gaming play, and any other trade (i.e. "barter") for goods and services.
- 3.4. Separation of Tax from Room Charge.** The amount of the tax shall be identified separately from the room charge on the registration card and the folio or receipt.
- 3.5. The Licensee owes the tax.** Licensees may collect the required transient lodging tax from a paying guest. If the transient lodging tax is collected from a guest, the tax shall be shown on the guest's receipt as an addition to the charge for the rental of transient lodging, and the tax collected shall be held in trust by the Licensee for payment to the CTA. The Licensee providing the transient lodging is liable for the tax whether or not it is actually collected from a paying guest. The Licensee must retain copies of the guest's receipt and any other necessary documents to support revenue statements and claims for exemptions. The failure to remit

transient lodging taxes collected and held in trust to the CTA may subject a Licensee to criminal liability.

- 3.6. Taxpayer Assistance.** The CTA may answer general questions regarding policies, procedures, rules and regulations relating to transient lodging taxes. Licensees seeking specific advice as to their transient lodging tax return or whether specific transactions are exempt from tax should consult their own legal/and or accounting professional. CTA personnel are prohibited from assisting a Licensee with tax return preparation. Licensees or other individuals requiring assistance or having general questions regarding transient lodging taxes may contact the CTA at (775) 687-7410.
- 3.7. Assignment of tax proceeds.** All proceeds of the transient lodging tax fixed and imposed by CCMC 4.08.080 have been assigned to CTA in accordance with NRS 244A.597 to 244A.655, inclusive, and NRS 269.095. CCMC 4.08.160.

4. PACKAGE PROGRAMS

- 4.1. Tax on Rooms Included in Wholesaler & Promotional Packages.** Except as otherwise provided herein, rooms included as part of “package” programs will be taxed on a prorated basis, depending upon the total retail value of the individual package items supplied by the Licensee. Details of package cost, retail value of package components, etc., must be retained to support the tax returns on which package revenue is reported. The only items that may be included in the “retail value” of a package are those items which are clearly advertised as being purchased by the paying guest for the package price. Any room that is sold as a component of a package will be taxed as follows.
- 4.2. Packages.** For purposes of this section, a “Package” shall mean any aggregation of rooms and food, refreshments, merchandise, entertainment (including gaming), service or rights advertised to the public as a single unit for a single price. All rooms included as part of a package are subject to transient lodging taxes regardless of the method of payment (complimentary, cash, credit, players’ points, etc.).
- 4.3. Retail Value.** The “retail value of a room” shall be the rate for which a room could be rented without discounts. If the retail value of a room cannot be determined, or if the rate used in the calculation is determined to be unreasonable, in the discretion of the Executive Director, an average room rate may be calculated. The average room rate shall be determined from the amounts claimed on the previous year’s transient lodging tax returns calculated by dividing the total of taxable room revenue by the total number of taxable transient room nights rented, as reported in the occupancy section of the transient lodging tax return.
- 4.4. Complimentary Rooms.** A room that is provided to a person completely free of charge is tax exempt. A room that is provided as part of a package that includes other products or services is not complimentary. A room is also not complimentary if the person is required to pay a resort fee or any other mandatory fee. In that case, the transient lodging tax shall be based on the payment that the Licensee received.

5. EXEMPTIONS FROM TRANSIENT LODGING TAX

5.1. Twenty-Eight (28) Day Rental Exemptions. CCMC 4.08.100.

- 5.1.1.** If twenty-eight (28) days or more are paid IMMEDIATELY UPON ARRIVAL no lodging tax is due. (Appendix D, Case 1.) However, if a guest leaves before staying for twenty-eight (28) days or more, room taxes are due on all days of stay and any refund to the guest shall reflect the tax. (Appendix D, Case 2.)
- 5.1.2.** If less than twenty-eight (28) days are paid upon arrival, tax is owed on all the nights stayed up to the point of departure or the twenty-ninth (29th) day, whichever comes first. (Appendix D, Case 3.) *(The first twenty-eight (28) days of a guest's stay are exempt only if the guest pays for twenty-eight (28) days or more immediately upon arrival. In any other payment scenario, the first twenty-eight (28) days are taxable and the guest's stay becomes exempt on the twenty-ninth (29th) day. No tax paid prior to the twenty-ninth (29th) day may be refunded.)*
- 5.1.3.** Any break in occupancy results in the creation of a new and separate rental. The room tax will apply to charges for the new rental in the same manner and to the same extent as though the guest had just checked in for the first time, and the twenty-eight (28) day taxable period starts over. However, a mere change of rooms in the same establishment does not constitute a break in occupancy.
- 5.1.4.** If a business (individual, partnership, corporation, or other business) reserves a room for its employees but the rent is paid (either by the business or the employee) based upon the length of each employee's stay, then the transient lodging tax shall be paid based on the length of each employee's stay, as opposed to the duration of the reservation. If the business reserves and pays for the room based upon the length of the reservation, regardless of the length of each employee's stay, then the transient lodging tax shall be paid based on the length of the reservation, as opposed to each employee's stay. In either event, stays are taxed or exempt from the transient lodging tax as described in Sections 5.1.1 and 5.1.2.
- 5.1.5.** BE SURE TO VERIFY ALL EXEMPTIONS THAT ARE CLAIMED. IF ROOM TAX HAS NOT BEEN CHARGED ON A STAY WHEN ROOM TAX SHOULD HAVE BEEN CHARGED, AND THE OMISSION IS DISCOVERED DURING A ROOM TAX AUDIT, THE PROPERTY SHALL BE RESPONSIBLE FOR PAYING THE ROOM TAX.

5.2. Governmental Exemptions. The CTA recognizes the following government exemptions.

- 5.2.1.** Officers or employees of the United States Government, when paid directly by the United States. U.S. Const. art. VI, cl. 2. A room paid by an individual directly that is later reimbursed by the federal government is not exempt. The U.S. Government exemption covers a wide variety of federal agencies. See Appendix D for further information.
- 5.2.2.** Foreign diplomats, or any other officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty. Foreign diplomats or other foreign nationals are exempt from the transient lodging tax if they present at the time of payment a valid tax exemption card specifically stating the diplomat is exempt from the transient lodging tax. See Appendix D for further information.

- 5.2.3. Federal Credit Union officers or employees on official business, when paid by the federal credit union directly or by a credit card in the name of the federal credit union. 12 U.S.C. § 1768. A room paid by an individual directly that is later reimbursed by the federal credit union is not exempt.
- 5.2.4. Any occupancy paid for (a) directly by the American Red Cross when housing disaster victims in a hotel on a temporary basis or (b) by the American Red Cross or its staff in the conduct of American Red Cross emergency operations.
- 5.2.5. Officers or employees of the State of Nevada, when paid directly by the State of Nevada. A room paid by an individual directly that is later reimbursed by the State is not exempt. See Appendix D for further information.

5.3. Entities that are NOT eligible for an exemption. The CTA does NOT recognize exemptions for the following organizations or entities.

- 5.3.1. Any state government other than the State of Nevada.
- 5.3.2. Any local government, whether in the State of Nevada or outside of the State of Nevada.
- 5.3.3. Any foreign government.
- 5.3.4. Any Native American tribe.
- 5.3.5. Any charitable or not-for-profit organization.

5.4. Sales and Use Tax Exemptions. The transient lodging tax is not a sales or use tax. Sales and use tax exemptions do not qualify for an exemption from the transient lodging tax. Examples of documentation for sales and use tax exemptions that do not qualify for a transient lodging tax exemption are provided Appendix D.

5.5. All Exemptions Must Have Adequate Documentation.

- 5.5.1. If a credit/debit card is used rather than a government or business check, the credit card can be accepted provided the card is issued by the state or local government department or agency directly engaged in the rental. In addition, in order to be exempt, there must be a contract or lodging tax exemption form from the governmental entity which the individual(s) are representing. This form must include the dates which the user is staying and the number of individuals claiming the exemption. This form plus copies of the paying guest folios showing the total revenue on which the exemption is claimed must be attached to the "Operators Monthly Transient Lodging Tax Return" in the month the government exemption is claimed on the form.
- 5.5.2. By far the most common cause of audit assessments is the failure of the Licensee to maintain adequate documentation to support exempt rentals. The Licensee should ensure that copies of all documents that support exempt revenues are obtained at the time of guest reservation, check-in, or check-out, as applicable. A copy of all documentation supporting the exemption must be provided to the CTA with the Licensee's monthly transient lodging tax return. The failure to provide adequate documentation supporting revenues claimed as exempt will result in disallowance of the claimed exemption. ANY EXEMPTIONS NOT BACKED UP BY THE PROPER DOCUMENTATION ON THE MONTHLY

TRANSIENT LODGING TAX RETURN WILL BE DISALLOWED AND THE TAX OWED WILL BE THE RESPONSIBILITY OF THE LICENSEE.

6. RECORD KEEPING

6.1. Required Records. Each Licensee is required to maintain daily records that properly reflect the following minimum information:

- a. Receipts OR guest folios, AND registration detail, including the name of the property, name of the guest, the number of guests occupying the room, the room number, dates of occupancy, date paid, and a breakdown of what was paid for by the guest with the transient lodging tax stated separately.
- b. A detailed listing of claimed nontaxable/exempt room revenue that includes the information in subsection (b), the reason for the claimed exemption, and a copy of any documentation supporting the exemption.
- c. Folio documentation for all exemptions and prior month adjustments.
- d. The total amount of gross rental revenue collected.
- e. The total amount of non-taxable revenue for More than Twenty-Eight (28) Day Rental Exemptions.
- f. The total amount of refunds paid by Licensee.
- g. The total amount of non-taxable revenue for Governmental Exemptions.
- h. The total amount of lodging tax collected.
- i. The total rooms available.
- j. The total number of room nights occupied by More than Twenty-Eight (28) Day Rental Exemptions.
- k. Total number of taxable transient room nights rented during the month.
- l. The number of non-revenue or complementary rooms.
- m. The number of rooms included in package or promotional offerings and the room rate charged for such rooms together with all package/promotional details.

Acceptable methods of maintaining the above list include bound receipt books, guest folios, registration cards, daily transaction reports, general ledgers, and similar accepted books of account maintained by a reasonable business person.

6.2. Retention of Records. A Licensee shall keep all financial records, receipts, invoices and other pertinent documents, including all documents supporting any exemptions, for a period of not less than four (4) years from the close of the accounting year to which the records relate.

7. OPERATORS MONTHLY TRANSIENT LODGING TAX RETURN

7.1. Who Must File a Return. All Licensees shall file a monthly transient lodging tax return regardless of tax liability. CCMC 4.08.180(4). No exceptions or waivers exist to this filing requirement.

7.2. Tax Return Forms. Tax return forms are provided by the CTA. The returns are generally mailed by the last day of each month to the mailing address provided on the transient lodging tax license application. Failure to receive transient lodging tax form does not excuse a Licensee's responsibility for timely filing or for payment of transient lodging taxes. Additional forms are available from the CTA or can be found on the Visit Carson City Lodging Property page.

- 7.3. Supporting Material.** When filing a tax return, Licensees must provide copies of documentation supporting all exemptions, refunds and adjustments.
- 7.4. Due Date.**
- 7.4.1.** Transient lodging taxes shall become due and payable to the CTA on the last day of each month next succeeding the calendar month, or fraction thereof, during which the license taxes accrued ("the Due Date"), and shall become delinquent if not paid on or before the first day of the second succeeding month (the "Delinquency Date"). CCMC 4.08.130. For example, transient lodging taxes collected in April become due and payable to the CTA on May 31, returns must be received and taxes paid by June 1, and returns and payments become delinquent on June 2.
- 7.4.2.** In the event that the Due Date falls on a Saturday, Sunday or a Nevada holiday, NRS 236.015, the Due Date will be extended to the next business day.
- 7.4.3.** In the event the Delinquency Date falls on a Saturday, Sunday or a Nevada holiday, NRS 236.015, the Delinquency Date will be extended to the second business day after the Due Date.
- 7.4.4. Examples:**
- If the end of the month is Friday the 31st and Saturday is the 1st of the month, the Due Date is Friday the 31st, returns must be received and taxes paid by Monday the 3rd, and returns and payments are delinquent on Tuesday the 4th.
 - If the end of the month is Saturday the 31st and Sunday is the 1st of the month; the Due Date is Monday the 2nd, returns must be received and taxes paid by Tuesday the 3rd, and returns and payments are delinquent on Wednesday the 4th.
- 7.5. U.S. Mail.** In the case of tax returns filed by mail, timeliness will be determined by the post office cancellation mark stamped upon the envelope.
- 7.6. Incomplete or Improperly Filed Tax Returns.** Incomplete or improperly filed tax returns may be accepted or sent back to a Licensee for correction at the discretion of the Executive Director. If a tax return is sent back to the Licensee, the Licensee will have ten (10) days to correct the tax return, return it to the CTA, and make any additional payments, as necessary.
- 7.6.1. Occupancy Section of the Tax Return.** The "occupancy" section of the tax return shall be completed with as much care as the remainder of the tax return. Statistics on occupancy are a major factor in decisions made by businesses as well as by the CTA. If the occupancy section of the tax return is not completed, the tax return will be considered improperly filed and will be sent back to the Licensee for completion.
- 7.6.2. Unsigned Returns.** If the tax return is not signed, the tax return will be considered improperly filed and will be returned to the Licensee for signature.
- 7.7. Delinquent Returns and Payments.** A monthly tax return and the associated transient lodging tax payment are both considered delinquent if they are not received by the CTA before the Delinquency Date. An incomplete or improperly filed tax return and any additional required transient lodging tax payment are both considered delinquent if the tax return is not corrected and returned to CTA and any additional required transient lodging tax payment is not received by the CTA by the Delinquency Date, or by the end of the ten (10) day period to correct the error on

the tax return and make any additional required transient lodging tax payment, whichever is later. Delinquent tax returns are subject to the penalties discussed in these Policies.

7.8. Failure to File a Return. Failure to file a return shall result in penalties assessed in accordance with these Policies.

7.9. Checks. Transient lodging tax payments will be considered delinquent if a payment by check is made and the check is refused or is otherwise not honored by the bank when presented for payment.

8. ESTIMATED LODGING TAX PAYMENTS

8.1. Licensees may make estimated lodging tax payments on a monthly basis for the following month. If estimated payments are made, the estimated payments must be clearly identified on the monthly tax return for the month in which the estimated payment is made and must be reconciled on the following month's tax return.

9. REFUND OR CREDIT FOR UNCOLLECTED RENTAL FEE.

9.1. If a Licensee is unable to collect all or part of the rental fee charged for a transient room rental, the amount of which was included in the gross receipts reported for a previous reporting period, an adjustment to gross receipts for uncollected rental may be claimed on the designated line of the tax return provided that tax was collected and remitted to the CTA for the uncollected rental. If the adjustment is not properly claimed on the monthly occupancy tax return and back-up documentation is not attached to the form, it will be disallowed.

9.2. To validate credits as described in this section, the Licensee must:

9.2.1. Retain written proof of reasonable efforts to collect the rental fee charged; and

9.2.2. Retain specific documentation showing separation of room revenue and tax (i.e., folio or written receipt).

9.3. Amounts subsequently collected in whole or in part after a credit has been taken shall be reported on the following period's tax return.

9.4. No credit may be allowed unless a claim is filed with the CTA within two (2) years after the last day of the month following the close of the period for which the overpayment was made. NRS 244A.649(2).

10. PENALTIES FOR DELINQUENT TAX RETURNS OR TAX PAYMENTS

10.1. Penalty for a Delinquent Tax Return. A delinquent tax return will result in a penalty of seventy-five dollars (\$75.00) for each delinquent tax return. CCMC 4.08.180(4).

10.2. Penalties and Interest for a Delinquent Tax Payment. A delinquent transient lodging tax payment will result in a penalty of seventy-five dollars (\$75.00) or ten percent (10%) of the delinquent transient lodging tax payment, whichever is greater, for each transient lodging tax

payment. CCMC 4.08.180(1). In addition, an interest rate of one and a half percent (1.5%) per month or fraction of the month will accrue on all delinquent transient lodging tax payments. CCMC 4.08.180(1). Interest will not accrue on penalties. CCMC 4.08.180(1).

- 10.3. Waiver of Penalties and Interest for a Delinquent Tax Payment.** Upon prior notice to the CTA Board, the Executive Director may waive some or all of the delinquency for a delinquent tax payment, and any associated penalties and interest caused by the delinquency, if the Executive Director, in his or her discretion, determines that a delinquent tax payment was made due to unintentional conduct on the part of the Licensee. CCMC 4.08.180(2). The penalties and interest specified above shall continue to apply to any portion of the delinquent tax payment for which the delinquency is not waived. CCMC 4.08.180(2). The Executive Director may not waive delinquencies for the portion of the transient lodging tax mandated to be collected by NRS 244.3352(4) or in cases of fraud, intentional conduct or tax evasion of payment on the part of a Licensee. The Executive Director may not waive the penalty for failure to file a tax return. CCMC 4.08.180(4).
- 10.4. Effect of Delinquent Tax Payments on a Licensee's Business License.** The CTA is required to notify the Business License Division if any Licensees have any outstanding delinquent tax payments before December 1 of each year. Under CCMC 4.08.090, a Licensee's business license may not be renewed unless all transient lodging taxes, penalties and interest are paid in full for the rental business. CCMC 4.08.090(3). The Carson City Board of Supervisors may also revoke, cancel or suspend the business license of a Licensee that does not timely pay the transient lodging tax. NRS 244.335(8).
- 10.5. Lien(s) Placed Upon Property of Delinquent Licensees.** A lien may be placed on the business property of any Licensee who has an outstanding delinquent tax payment for the delinquent taxes incurred in the six (6) months before the lien is filed. NRS 244.335(7) and (8); CCMC 4.08.170. The administrative and other costs of the lien will be added to the amount of the delinquent tax payment and any other penalties and interest. The lien will not be removed until the account is brought current and the Licensee has paid all penalties, interest and administrative and other costs associated with the lien.
- 10.6. Habitual Delinquencies.** Any Licensee that has had delinquent payments of transient lodging taxes on two (2) or more occasions in a calendar year will be required on or before February 1 of the year following the delinquencies, to post a bond in an amount equal to the preceding year's taxes for which the licensee is, or was, obligated. CCMC 4.08.180(3). In the event that a Licensee was not required to pay transient lodging tax for a full calendar year, the Executive Director will determine the amount of the bond based on similarly situated businesses in Carson City. The bond must be in effect for a minimum of one (1) year commencing on the date of its effectiveness. All costs in connection with the bond shall be the responsibility of the Licensee. The bond shall be written and posted by a company acceptable to the CTA. The bond must be obtained and posted in order for the licensee to continue in business. The CTA is required to notify the Business License Division of any non-compliance with the bond requirement.
- 10.7. Appeal of Penalty on Delinquent Tax Returns or Tax Payments.** As further provided by these Policies, a Licensee may appeal the Executive Director's imposition of penalties or interest under this Section if there is a dispute regarding whether a tax return or a tax payment was delinquent and, therefore, whether penalties or interest apply. The amount of the penalties or interest, the

Executive Director's discretion to waive a delinquency, the imposition of a lien or the imposition of a bond requirement may not be appealed.

11. DEFICIENCY ASSESSMENTS FOR FAILURE TO FILE A TAX RETURN OR FILING AN INCOMPLETE TAX RETURN

- 11.1. Failure to File Tax Return.** If a Licensee fails to file a transient lodging tax return, the Executive Director may compute and determine the amount of transient lodging tax required to be filed and paid by the Licensee.
- 11.2. Filing an Incomplete Tax Return.** If a Licensee files an incomplete tax return and the Executive Director, in his or her discretion, has reason to believe, based on the incomplete tax return or any other basis, that additional transient lodging tax is owed, the Executive Director may compute and determine the amount of transient lodging tax required to be filed and paid by the Licensee.
- 11.3. Computation of Deficiency Assessment.** The Executive Director may compute and determine the amount of transient lodging tax required to be paid by the Licensee (the "Deficiency Assessment") upon the basis of the facts contained in the Licensee's tax return, any information within the CTA's possession or that may come into the CTA's possession, or reasonable estimates of the amount based on the volume of business done by rental businesses of like kind, character and location or the volume of business done in the corresponding month of the preceding year by the Licensee, plus any reasonably estimated increase in the amount of volume of business in the present year. CCMC 4.08.140.
- 11.4. Multiple Deficiencies.** The Executive Director may compute Deficiency Assessments for one or more tax periods as the Executive Director deems necessary.
- 11.5. Penalties and Interest.** The Executive Director shall apply all applicable penalties and interest for delinquent payments to the amount calculated for the Deficiency Assessment from the Delinquency Date for each individual transient lodging tax payment.
- 11.6. Limitation on Deficiency Assessments.** A Deficiency Assessment for a Licensee may only be imposed during the retention period for records relating to the transient lodging tax, as provided in these Policies.
- 11.7. Notice of Deficiency Assessment.** The CTA shall serve a Licensee with written notice of any Deficiency Assessment. The notice may be served personally or by certified mail to the address of record on file with the CTA.
- 11.8. Due Date for Deficiency Assessment.** All transient lodging taxes and any applicable penalties and interest comprising a Deficiency Assessment are due and payable immediately upon service of notice of the Deficiency Assessment.

12. FURTHER ENFORCEMENT OF FAILURE TO PAY THE TRANSIENT LODGING TAX

- 12.1.** Every person who engages in a rental business is required to pay the transient lodging tax. The refusal to pay the transient lodging tax is a misdemeanor. CCMC 4.08.180(5). In addition to any other enforcement mechanism in these Policies, the CTA may refer Licensees who refuse to pay

the transient lodging tax to the Carson City District Attorney's Office for appropriate civil or criminal proceedings.

13. AUDITS OF A LICENSEE'S TRANSIENT LODGING TAX RECORDS.

13.1. Authority to Audit the Records of Licensees. The Executive Director or his or her representative is authorized to inspect and audit a Licensee's books and records and take such actions as considered necessary to investigate the accuracy of the Licensee's payment of transient lodging taxes, or if no return is made by the Licensee, to ascertain and determine the amount required to be paid. CCMC 4.08.140. The Executive Director or his/her representative may photocopy any record or remove from the premise any such records as long as proper inventory of the documentation to be removed is provided to the Licensee.

13.2. Informal Audits. The Executive Director and the Licensee may agree to an informal audit of the Licensee's records. The purpose of an informal audit is to answer questions from the Licensee and to provide guidance or training from the CTA to the Licensee and its officers or employees. An informal audit will not result in fines, penalties, interest or assessments for any deficiencies that may be identified.

13.3. Formal Audits. The Executive Director, in his or her discretion, may audit the records of any Licensee to determine if the proper amount of the transient lodging tax has been paid or the proper amount of the transient lodging tax to be paid.

13.3.1. Frequency. The Executive Director may audit a Licensee once each year, or up to once a quarter if, in the Executive Director's discretion, there is reason to believe that the Licensee has engaged in fraud or made material misrepresentations on the Licensee's transient lodging tax returns.

13.3.2. Time Period of Audit. The audit may cover the period of time specified by the Executive Director, up to the duration of time for which the Licensee is required to keep transient lodging tax records. If a previous audit has been conducted during the retention period, the audit may only cover the period of time since the last audit, unless newly discovered evidence of fraud or tax evasion by the Licensee has been found.

13.4. Assessments or Credits Resulting from Formal Transient Lodging Tax Audit.

13.4.1. Notice of Audit Findings. Following the completion of a formal transient lodging tax audit, the CTA must notify the Licensee of the audit findings. The notice may be served personally or by certified mail, addressed to the manager of the Licensee at the Licensee's address as it appears in the records of the CTA.

13.4.2. Deficiency Assessments. If a Deficiency Assessment for the underpayment or nonpayment of transient lodging taxes is made, the Licensee has thirty (30) days in which to make payment and/or appeal the Deficiency Assessment. A Deficiency Assessment made in conjunction with a formal audit may not include deficiencies identified in an informal audit for dates on or before the informal audit, unless (a) newly discovered evidence of fraud or tax evasion by the Licensee has been found or (b) the Licensee has not corrected the deficiencies identified in the informal audit. If payment is not made, the Delinquency Assessment will be deemed delinquent and penalties and interest for

delinquent payments will accrue, as provided in these Policies. Appealing the Deficiency Assessment or the formal audit results will not affect the due date, interest, or penalties that are the subject matter of the appeal.

- 13.4.3. Credit.** If a formal audit reveals the Licensee's overpayment of transient lodging tax, CTA shall credit the Licensee's account with the amount of the overpayment.

14. APPEALS

- 14.1.** A Licensee may request that any decision made by a CTA employee that is related to the transient lodging tax owed by the Licensee be reviewed by the Executive Director. The Executive Director shall provide a written response to the Licensee within thirty (30) days after receipt of a request for review.
- 14.2.** Except as otherwise provided in these Policies, a Licensee may appeal a decision of the Executive Director that is related to the transient lodging tax owed by the Licensee.
- 14.3. Filing an Appeal.**
- 14.3.1.** An appeal must be filed within 30 days of the date of receipt of the decision being appealed. The failure to file an appeal within the 30-day time period is deemed a waiver of the right to an appeal.
- 14.3.2.** An appeal must be submitted on a form prescribed by the Executive Director and must be submitted by email or certified mail to the Executive Director.
- 14.3.3.** The Licensee must set forth with particularity the decision being appealed and the basis for the appeal, and may provide a statement in support of the appeal, no longer than 10 pages. The Licensee may also include any documentation or evidence supporting its position along with the appeal.
- 14.3.4.** If the appeal involves the payment of disputed taxes, fees, penalties or interest, full payment of all disputed amounts must accompany the appeal. The disputed amount will be held in trust pending the outcome of the appeal.
- 14.3.5.** If an appeal form that is submitted is deemed incomplete or deficient in any material respect by the Executive Director, the Executive Director must make a reasonable attempt to notify the Licensee of the incompleteness or deficiency. The Licensee may submit an amended form within five (5) days of being notified of the incompleteness or deficiency. The failure of a person to resubmit a completed form in the time prescribed for the appeal or for the amendment, whichever is later, shall constitute a forfeiture of any right to appeal under this section.
- 14.4.** The appeal will be considered by the member of the Board of Supervisors that is appointed to the CTA Board of Directors ("CTA Board"), or another person appointed by the CTA Board (the "Appeals Officer"). No formal hearing will be held. Appeals to the Appeals Officer are confidential between the Licensee, the CTA, and the Appeals Officer.
- 14.5.** Within 15 days from the date of receipt of the appeal, the Executive Director will forward to the Appeals Officer the Licensee's appeal and any supporting documentation provided by the

Licensee, and may provide the Appeals Officer with any other evidence or documentation supporting the Executive Director's decision. The Executive Director may also provide the Appeals Officer with a statement in opposition to the appeal, no longer than 10 pages. The Executive Director must notify the Licensee when the appeal is provided to the Appeals Officer and provide to the Licensee a copy of the documents that were provided to the Appeals Officer.

- 14.6.** The Appeals Officer should consider the appeal within 30 days from the date of receipt of the appeal. The Appeals Officer may sustain the appeal or deny the appeal. The Appeals Officer may also, with the consent of the Executive Director, modify the Executive Director's decision. The Appeals Officer reviews the appeal under a clear and convincing standard. That is, the evidence and argument provided by the appellant must provide clear and convincing evidence or argument that the Licensee should prevail on appeal. Clear and convincing evidence or argument is more likely to be true than false and must be explicit and lacking in confusion, free of substantial doubts or inconsistencies, and so clear and direct that it produces a firm belief in the outcome of the appeal.
- 14.7.** The Appeals Officer must inform the Executive Director of his or her decision and the reasons for the decision. The Executive Director will prepare the decision for the Appeals Officer, which must then be signed by the Appeals Officer and sent to the Licensee via certified mail or email.
- 14.8.** Within 15 days of receipt of the Appeals Officer's decision, the Licensee may appeal the decision of the Appeals Officer to the CTA Board. The appeal to the CTA Board must be on a form prescribed by the Executive Director and must be submitted by email or certified mail to the Executive Director. The Licensee must set forth with particularity the basis for the appeal. No additional documentation or evidence is permitted. The Executive Director must notify the Licensee of any incompleteness or deficiency as provided in Section 14.3.5 of these Policies.
- 14.9.** Upon receipt of an appeal to the CTA Board, the Executive Director will schedule a hearing on the appeal before the CTA Board, at a regular meeting or a special meeting at the discretion of the CTA Board Chair, within 90 days from the date of receipt of the appeal. Any hearing on an appeal to the CTA Board is a public proceeding and must comply with the Open Meeting Law. Unless otherwise agreed between the Licensee and the Executive Director, all statements and other documents and evidence will be provided to the CTA Board as supporting material that will be published with the agenda. Any statements or other documents and evidence that is not provided to the CTA Board may not form a basis for the CTA Board's decision.
- 14.10.** The CTA Board may sustain the appeal, deny the appeal or modify the Executive Director's decision. The CTA Board reviews the appeal under an abuse of discretion standard. An abuse of discretion is a decision that is arbitrary or capricious, or is not supported by substantial evidence.
- 14.11.** The CTA Board must provide the Licensee with notice of its decision, including the reasoning for the CTA Board's decision. Unless otherwise directed by the CTA Board, the notice of decision may be approved and signed by the Chair of the CTA Board before being sent to the Licensee. The decision of the CTA Board is final; no further appeal is authorized by this Policy.

APPENDIX A

“Operators Monthly Transient Lodging Tax Return”

(With References to CTA Room Tax Policies and Procedures)

CARSON CITY CULTURE & TOURISM AUTHORITY

OPERATORS MONTHLY TRANSIENT LODGING TAX RETURN - REVENUE REPORT

Lodging Property Name & Address:

Mailing Address:

FOR THE MONTH OF:

DUE ON OR BEFORE:

***** PLEASE READ CTA ROOM TAX POLICIES AND PROCEDURES BEFORE FILING OUT FORM*****

OPERATOR'S MONTHLY TRANSIENT LODGING TAX FOR THE PERIOD

FROM: _____ To: _____

**POLICIES SECTION TO
REFER TO**

1. GROSS RENTAL REVENUE INCLUDING YOUR 28 DAY (OR MORE) RENTALS			1.6. & 3.3.
2. ADJUSTMENTS FOR REVENUE FOR PRIOR MONTHS (Attach an explanation)			9.1.
3. TOTAL (Line 1 plus or minus Line 2)			
DEDUCTIONS			
4. RENTAL REVENUE - 28 DAYS OR MORE (Rentals included in Line 1)			5.1.
5. REFUNDS PAID BY YOU			
6. GOVERNMENT EXEMPTIONS (Attach documentation)			5.2.
7. TOTAL DEDUCTIONS (Line 4 + 5 + 6)			
8. TAXABLE ROOM RENTAL REVENUE (Line 3 less Line 7)			
9. GROSS TAX 11% OF LINE 8.			3.1.
10. PENALTY (if any - see instructions)			10.
11. INTEREST (If any - 1.5% per month or fraction thereof)			10.2
12. TOTAL AMOUNT DUE AND PAYABLE			

Refer to Carson City Culture & Tourism Authority Room Tax Policies and Procedures before charging tax or completing form. Penalties and interest are assessed on all delinquent payments. To avoid penalties, returns and remittance should be mailed in time to be postmarked prior to midnight of the due date. Please call (775) 687-7410 to request a copy of the Policies & Procedures.

I HEREBY CERTIFY, that I have examined this report and that the statements made and the figures shown herein and in any accompanying schedules are to the best of my knowledge and belief a true and complete return made in good faith for the period stated, pursuant to the Applicable Carson City Ordinance.

Signed

Name & Title

Email Address

Phone Number

Date



PLEASE MAKE YOUR CHECK PAYABLE TO:
CARSON CITY CULTURE & TOURISM AUTHORITY
716 N CARSON ST, SUITE A
CARSON CITY NV 89701-4079

Please complete Occupancy Report on reverse side

CARSON CITY CULTURE & TOURISM AUTHORITY
OPERATORS MONTHLY TRANSIENT LODGING TAX RETURN - OCCUPANCY REPORT

Lodging Property Name & Address:

FOR THE MONTH OF:

DUE ON OR BEFORE:

1. Total number of room nights available to rent during the month

(do NOT include rooms that are out of service)

*2. Total number of room nights occupied by 28 day or more rentals (Non-taxable).

The following rules apply to any rental revenue for a room or rooms for a period of 28 days or more.

A. There is excepted from the transient lodging tax, each rental by any licensee of a room or rooms, for a period of 28 **consecutive** days or more.

B. No rental shall be deemed to have been made for a period of 28 days or more unless the room, or rooms, rented to the lessee is **paid for in advance** for at least such period or have been previously rented by the lessee continuously for such a period.

*When reporting the number of room nights occupied by 28 day or more rentals, only report the actual number of room nights that fall in the reporting month, e.g., a room is rented for 30 nights and 8 nights are in the previous month and 22 nights are in the current month, the number of room nights occupied for 28 days or more during the current month should be 22.

3. Total number of available room nights for the **taxable transient rental** (less than 28 day stay)
(Subtract Line #2 from Line #1)

4. Total number of **taxable transient** room nights rented during the month (less than 28 day stay)

5. Percent of transient occupancy:

Total number of transient occupied rooms divided by rooms available (Line #4 divided by Line #3)

Please complete Revenue Report on reverse side

CARSON CITY CULTURE & TOURISM AUTHORITY
OPERATORS MONTHLY TRANSIENT LODGING TAX RETURN - REVENUE REPORT

Lodging Property Name & Address:

Mailing Address:

FOR THE MONTH OF:

DUE ON OR BEFORE:

***** PLEASE READ CTA ROOM TAX POLICIES AND PROCEDURES BEFORE FILING OUT FORM*****

OPERATOR'S MONTHLY TRANSIENT LODGING TAX FOR THE PERIOD

FROM: _____ To: _____

		REPORTED	DO NOT WRITE IN THIS COLUMN
1. GROSS RENTAL REVENUE INCLUDING YOUR 28 DAY (OR MORE) RENTALS			
2. ADJUSTMENTS FOR REVENUE FOR PRIOR MONTHS (Attach an explanation)			
3. TOTAL (Line 1 plus or minus Line 2)			
DEDUCTIONS			
4. RENTAL REVENUE - 28 DAYS OR MORE (Rentals included in Line 1)			
5. REFUNDS PAID BY YOU			
6. GOVERNMENT EXEMPTIONS (Attach documentation)			
7. TOTAL DEDUCTIONS (Line 4 + 5 + 6)			
8. TAXABLE ROOM RENTAL REVENUE (Line 3 less Line 7)			
9. GROSS TAX 11% OF LINE 8.			
10. PENALTY (if any - see instructions)			
11. INTEREST (If any - 1.5% per month or fraction thereof)			
12. TOTAL AMOUNT DUE AND PAYABLE			

Refer to Carson City Culture & Tourism Authority Room Tax Policies and Procedures before charging tax or completing form. Penalties and interest are assessed on all delinquent payments. To avoid penalties, returns and remittance should be mailed in time to be postmarked prior to midnight of the due date. Please call (775) 687-7410 to request a copy of the Policies & Procedures.

I HEREBY CERTIFY, that I have examined this report and that the statements made and the figures shown herein and in any accompanying schedules are to the best of my knowledge and belief a true and complete return made in good faith for the period stated, pursuant to the Applicable Carson City Ordinance.

Signed _____

Name & Title _____

Email Address _____

Phone Number _____

Date _____



PLEASE MAKE YOUR CHECK PAYABLE TO:
CARSON CITY CULTURE & TOURISM AUTHORITY
716 N CARSON ST, SUITE A
CARSON CITY NV 89701-4079

Please complete Occupancy Report on reverse side

CARSON CITY CULTURE & TOURISM AUTHORITY
OPERATORS MONTHLY TRANSIENT LODGING TAX RETURN - OCCUPANCY REPORT

Lodging Property Name & Address:

FOR THE MONTH OF:

DUE ON OR BEFORE:

1. Total number of room nights available to rent during the month
(do NOT include rooms that are out of service)

*2. Total number of room nights occupied by 28 day or more rentals (Non-taxable).

The following rules apply to any rental revenue for a room or rooms for a period of 28 days or more.

A. There is excepted from the transient lodging tax, each rental by any licensee of a room or rooms, for a period of 28 **consecutive** days or more.

B. No rental shall be deemed to have been made for a period of 28 days or more unless the room, or rooms, rented to the lessee is **paid for in advance** for at least such period or have been previously rented by the lessee continuously for such a period.

*When reporting the number of room nights occupied by 28 day or more rentals, only report the actual number of room nights that fall in the reporting month, e.g., a room is rented for 30 nights and 8 nights are in the previous month and 22 nights are in the current month, the number of room nights occupied for 28 days or more during the current month should be 22.

3. Total number of available room nights for the **taxable transient rental** (less than 28 day stay)
(Subtract Line #2 from Line #1)

4. Total number of **taxable transient** room nights rented during the month (less than 28 day stay)

5. Percent of transient occupancy:

Total number of transient occupied rooms divided by rooms available (Line #4 divided by Line #3)

Please complete Revenue Report on reverse side

APPENDIX B

Carson City Municipal Code Chapter 4.08 ROOM RENTAL TAX

Carson City Municipal Code

Chapter 4.08 ROOM RENTAL TAX

4.08.010 Definitions generally.

The definitions stated in Sections 4.08.020 to 4.08.070, inclusive, shall apply to this chapter unless the context requires otherwise.

(Amended by Ord. 1984-34, § 1, 1984).

4.08.020 City defined.

The term "city" means Carson City.

4.08.030 Lessee defined.

The term "lessee" means any person renting accommodations from a licensee.

4.08.040 Transient lodging taxes defined.

The term "transient lodging taxes" means all taxes levied pursuant to this chapter.

(Ord. 1990-25 § 1, 1990).

4.08.050 Licensee defined.

The term "licensee" means any person operating a rental business.

4.08.070 Rental business and room defined.

1. The term "rental business" means the operation of any hotel, motel, auto court, motor court, lodge, lodging house, apartment, apartment house, apartment house hotel, rooming house, guest house, trailer court, trailer park, tourist camp, ranch resort, guest ranch, cabin or other accommodation having four (4) or more rooms for rental.
2. "Room," "rooms," and "room rentals" mean any accommodation rented by the operator of any facility described in the definition of "rental business."

(Amended by Ord. 1977-2 § 1, 1977).

4.08.080 Imposition and rate of tax.

1. There is hereby fixed and imposed a transient lodging tax on every licensee operating a rental business within the city in the amount of seven percent (7%) of the amount of gross income derived from room rentals received by each licensee from the renting of rooms within the corporate limits of the city. This transient lodging tax is in addition to any license, fee or charge fixed or imposed by any other provision of the CCMC. Two percent (2%) of the above seven percent (7%) tax may only be used to redeem the general obligation bonds issued for any recreational facilities in Carson City.
2. In addition to the transient lodging tax imposed above, there shall be a tax of one percent (1%) of the gross receipts from the rental of lodging in Carson City upon all persons in the business of providing lodging. Three-eighths of this amount shall be paid to the department of taxation for deposit with the state treasurer for credit to the fund for the promotion of tourism. Five-eighths of the additional one percent tax shall be

deposited with the Carson City Convention and Visitors' Bureau to be used to advertise the resources of Carson City related to tourism, including available accommodations, transportation, entertainment, natural resources and climate, and to promote special events related thereto.

3. In addition to the transient lodging tax imposed above, there shall be a tax of two percent (2%) of the gross receipts from the rental of lodging in Carson City upon all persons in the business of providing lodging. The additional two percent (2%) shall be deposited with the Carson City Convention and Visitors' Bureau to be used primarily for the payment of capital costs, including construction, administration and the retirement of bonds for the Virginia and Truckee Railroad Reconstruction Project route between Virginia City and Carson City, Nevada. Additionally, any remaining funds shall be used for, but not limited to, upgrades, maintenance, operations, planning and administration for the Virginia and Truckee Railroad project as directed by the Board of Directors of the Carson City Convention and Visitor's Bureau. The imposition of this tax will be a single purpose directed levy for the reconstruction of the Virginia and Truckee Railroad. At which time the project is completed, abandoned prior to reconstruction, or for any reason no longer requires this funding, the tax will sunset and expire without further action of the Carson City Convention and Visitor's Bureau.
4. In addition to the transient lodging tax imposed above, there shall be a tax of one percent (1%) of the gross receipts from the rental of lodging in Carson City upon all persons in the business of providing lodging. The additional one percent (1%) shall be deposited with the Carson City Convention and Visitors' Bureau to be used primarily for the implementation of the Carson City Arts and Cultural Master Plan and development of a Cultural Tourism Campaign. The imposition of this tax will be a single purpose directed levy for the implementation of the Carson City Arts and Cultural Master Plan and development of a Cultural Tourism Campaign.

(Ord. 2002-42 § 1, 2002; Ord. 1990-25 § 2, 1990; Ord. 1984-34 § 2, 1984; Ord. 1983-14 § 1, 1983).

(Ord. No. 2008-30, § I, 8-21-2008 ; Ord. No. 2016-7, § I, 5-5-2016 ; Ord. No. 2021-5 , § II, 4-1-2021)

4.08.090 License required.

1. The city treasurer shall issue written business licenses, in such form as may be prescribed by the board, upon application therefor, and it shall be unlawful for any person, either for himself or for any other person to commence or carry on any rental business within the city without first having procured a business license from the city treasurer to do so.
2. The carrying on of any such rental business without first having procured a business license from the city treasurer shall constitute a separate violation for each day that such business is so carried on.
3. No business license shall be issued or renewed by the city treasurer pursuant to this section unless it is first determined that all transient lodging taxes, penalties and interest are paid in full, and no delinquencies exist with respect to the rental business whether or not the delinquencies were incurred by the applicant for license or renewal. The Bureau is to notify the treasurer of all license holders with any delinquencies prior to December 1st of each year.

(Ord. 1990-25 § 3, 1990; Ord. 1982-44 § 1, 1982).

4.08.100 Exemptions.

There is excepted from the transient lodging tax each rental by a licensee of a room or rooms made for a period of twenty-eight (28) days or more. This exemption, however, applies only where payment is made for the entire twenty-eight (28) day period upon arrival, in which case the exemption commences on the first day of occupancy; or payment is made for less than twenty-eight (28) days upon arrival, in which case the exemption commences on the twenty-ninth (29th) day of occupancy.

(Ord. 1994-58 § 1, 1994; Ord. 1990-25 § 4, 1990).

4.08.110 Transient lodging tax—Collection from lessee.

1. Each licensee shall add the amount of the transient lodging tax to the amount of the room rentals due and shall collect the tax and rentals from each lessee.
2. The amount of the tax shall be displayed separately from the price of the accommodation or room on the guest registration card or other proof of guest registration.

(Ord. 1990-25 § 5, 1990).

4.08.120 Display of notice.

Each licensee shall prominently display in each room or suite of rooms leased as a unit, or at the licensee's option, in a lobby at or in the immediate vicinity of the registration desk for the business, a sign reading substantially as follows:

NOTICE

For each rental of less than twenty-eight days, this business is required by law to collect an eight percent transient lodging tax.

THE MANAGEMENT

(Ord. 2003-5 § 2, 2003: Ord. 1990-25 § 6, 1990).

4.08.130 Payment of tax.

Transient lodging taxes shall become due and payable to the Convention and Visitor's Bureau on the last day of each month next succeeding the calendar month or fraction thereof during which the license taxes accrued, and shall become delinquent if not paid on or before the first day of the second succeeding month.

(Ord. 1990-25 § 7, 1990: Ord. 1984-34 § 3, 1984).

4.08.140 Examination of books and records.

1. The board or its duly authorized agent may examine and audit the books, papers and records of any person operating a rental business within the city and make investigations in connection therewith.
2. If any person operating a rental business refuses to allow the board or its duly authorized agent to examine and audit the books, papers, and records of the rental business, the board may estimate the amount of transient lodging tax due for any month based upon the following information:
 - a. In cases where the rental business is a new business, the amount of volume of business done by rental business of like kind, character, and location; or
 - b. In cases where the rental business is a continuing business, the amount of volume of business done in the corresponding month of the preceding year, plus any reasonably estimated increase in the amount of volume of business in the present year.
 - c. Additionally, the board may apply to the clerk of the district court for a subpoena or subpoena duces tecum, as the case may be, commanding that the owner or operator of a rental business produce books, papers and records of said business which may be necessary or desirable to enable the board to properly conduct an audit or examination of any such business. Upon issuance of any such subpoena, any peace officer may serve it.

(Ord. 1991-62 § 1, 1991: Ord. 1990-25 § 8, 1990: Ord. 1977-22 § 1, 1977).

4.08.150 Registers required.

Every licensee shall keep a register of all persons occupying rooms in their respective rental businesses.

4.08.160 Assignment of tax proceeds.

All proceeds of the transient lodging tax fixed and imposed by this chapter are hereby assigned to the Convention and Visitor's Bureau in accordance with, under the authority of, and for the purposes and to the full extent set forth in Nevada Revised Statutes, Section 269.095 and Sections 244A.597 to 244A-.655, inclusive.

(Ord. 1990-25 § 9, 1990: Ord. 1984-34 § 4, 1984).

4.08.165 Reporting.

The Carson City Culture and Tourism Authority shall present a report of the proceeds and use of the proceeds of the tax collected under CCMC 4.08.080(4) to the board of directors of the Carson City Culture and Tourism Authority three (3) times each year and to the board once each year.

(Ord. No. 2021-5 , § I, 4-1-2021)

4.08.170 Delegation of authority to enforce transient lodging tax liens.

The power and authority to enforce the transient lodging tax liens created by this chapter are hereby delegated to the Carson City Convention and Visitor's Bureau.

(Ord. 1990-25 § 10, 1990: Ord. 1984-34 § 5, 1984).

4.08.180 Penalty for delinquent payment of transient lodging tax.

1. If any transient lodging taxes provided for in this chapter are delinquent, a penalty shall be imposed and collected. The penalty shall be computed at the rate of ten percent (10%) of the delinquency or an administrative fee of seventy-five dollars (\$75.00), whichever is greater. Additionally, there shall be charged interest at the rate of one point five percent (1.5%) per month or fraction of the month on all delinquencies. Penalties shall not be compounded.
2. In the event, upon audit or otherwise, it is determined by the executive director of the Carson City Convention and Visitor's Bureau that any delinquency is due to unintentional conduct on the part of the licensee, the executive director, upon prior written notice to the governing body of the bureau, may waive all or some of the delinquency imposed pursuant to subsection (1) of this section and may impose a penalty of no less than ten percent (10%) or seventy-five dollars (\$75.00), whichever is greater, of the delinquency. The authority delegated herein to the executive director shall not extend to delinquencies attributed to transient lodging taxes authorized and mandated to be collected by NRS 244.3352 or to cases of fraud, intentional conduct, or evasion of payment on the part of a licensee.
3. As a further means of deterring tax delinquencies, if any licensee has two (2) or more delinquencies for any calendar year, then said licensee shall be required, on or before February 1st of the year following the delinquencies, to post a bond in an amount equal to the preceding year's taxes for which the licensee is, or was, obligated. In the event of a new business the Carson City Convention and Visitors Bureau shall determine, by reference to similarly situated businesses in Carson City, the amount of the bond. The bond must be duly obtained and posted in order for the licensee to continue in business. The Carson City Convention and Visitors Bureau shall notify the Carson City treasurer of any non-compliance with this section. The bond shall be in effect for a minimum of one (1) year commencing on the date of its effectiveness. All costs in connection with the bond shall be the responsibility of the licensee. The bond shall be written and posted by a company acceptable to the Carson City Convention and Visitors Bureau. The bond shall run in favor of the Carson City Convention and Visitor's Bureau. Any owner of real property upon which a licensee operates a hotel/motel is responsible for payment of room taxes should the licensee fail to pay. In the event that the real property upon which the hotel/motel is located is sold or otherwise transferred, the new owner is likewise responsible to pay all room taxes generated but not paid by prior licensee or owners.
4. A return must be filed for each reporting period regardless of tax liability. Failure to file a return will result in a penalty of seventy-five dollars (\$75.00) for each return not filed.
5. Every person, either for himself or as an agent of another, who commences, engages in, conducts or carries out any rental business for which a license is herein required, without first procuring such license or who shall fail or refuse to pay the room tax as herein provided, or who shall violate any of the provisions of this chapter shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine not exceeding five hundred dollars (\$500.00) or by imprisonment in the jail for not exceeding six (6) months or by both such fine and imprisonment.


(Ord. 2000-17 § 1, 2000: Ord. 1994-58 § 2, 1994: Ord. 1990-25 § 11, 1990: Ord. 1985-41 § 1, 1985).

APPENDIX C

State of Nevada, Transient Lodging Statutes

APPENDIX C
STATE OF NEVADA
TRANSIENT LODGING STATUTES

NRS 244.3352 Mandatory tax on revenues from rental of transient lodging: Imposition and collection; schedule for payment; penalty and interest for late payment.

1. The board of county commissioners:
 - (a) In a county whose population is 700,000 or more, shall impose a tax at a rate of 2 percent; and
 - (b) In a county whose population is less than 700,000, shall impose a tax at the rate of 1 percent,  of the gross receipts from the rental of transient lodging in that county upon all persons in the business of providing lodging. This tax must be imposed by the board of county commissioners in each county, regardless of the existence or nonexistence of any other license fee or tax imposed on the revenues from the rental of transient lodging. The ordinance imposing the tax must include a schedule for the payment of the tax and the provisions of subsection 4.
 2. The tax imposed pursuant to subsection 1 must be collected and administered pursuant to [NRS 244.335](#).
 3. The tax imposed pursuant to subsection 1 may be collected from the paying guests and may be shown as an addition to the charge for the rental of transient lodging. The person providing the transient lodging is liable to the county for the tax whether or not it is actually collected from the paying guest.
 4. If the tax imposed pursuant to subsection 1 is not paid within the time set forth in the schedule for payment, the county shall charge and collect in addition to the tax:
 - (a) A penalty of not more than 10 percent of the amount due, exclusive of interest, or an administrative fee established by the board of county commissioners, whichever is greater; and
 - (b) Interest on the amount due at the rate of not more than 1.5 percent per month or fraction thereof from the date on which the tax became due until the date of payment.
 5. As used in this section, “gross receipts from the rental of transient lodging” does not include the tax imposed and collected from paying guests pursuant to this section or [NRS 268.096](#).
- (Added to NRS by [1983, 476](#); A [1987, 900](#); [1989, 167, 907](#); [1997, 2458](#); [2011, 1104](#))

NRS 244.3354 Mandatory tax on revenues from rental of transient lodging: Distribution of proceeds. The proceeds of the tax imposed pursuant to [NRS 244.3352](#) and any applicable penalty or interest must be distributed as follows:

1. In a county whose population is 700,000 or more:
 - (a) Three-eighths of the first 1 percent of the proceeds must be paid to the Department of Taxation for deposit with the State Treasurer for credit to the Fund for the Promotion of Tourism.
 - (b) The remaining proceeds must be transmitted to the county treasurer for deposit in the county school district’s fund for capital projects established pursuant to [NRS 387.328](#), to be held and expended in the same manner as other money deposited in that fund.
 2. In a county whose population is less than 700,000:
 - (a) Three-eighths must be paid to the Department of Taxation for deposit with the State Treasurer for credit to the Fund for the Promotion of Tourism.
 - (b) Five-eighths must be deposited with the county fair and recreation board created pursuant to [NRS 244A.599](#) or, if no such board is created, with the board of county commissioners, to be used to advertise the resources of that county related to tourism, including available accommodations, transportation, entertainment, natural resources and climate, and to promote special events related thereto.
- (Added to NRS by [1983, 476](#); A [1987, 901](#); [1993, 2330](#); [1997, 2459](#); [2011, 1105](#))

NRS 244A.645 Powers of board concerning license taxes assigned or appropriated by cities, towns and counties. In connection with any license taxes assigned or appropriated by any city, town or county, or any combination thereof, for use in connection with [NRS 244A.597](#) to [244A.655](#), inclusive, the county fair and recreation board of any county, upon behalf of the county, in addition to powers elsewhere conferred, may:

1. Collect the proceeds of such taxes from time to time, receive, control, invest and order the expenditure of all money pertaining thereto, prescribe a procedure therefor, including, but not limited to:
 - (a) Enforcing the collection of any delinquent taxes and providing penalties in connection therewith, including, without limitation, the suspension of the business license issued by a county, city or town to a transient lodging facility and the closure of a transient lodging facility for failure to pay the tax on transient lodging; and
 - (b) Creating an office and hiring personnel therefor.
2. Defray the reasonable costs of collecting and otherwise administering such taxes from not exceeding 10 percent of the gross revenues so collected, excluding from this limitation and from those gross revenues any costs of collecting any delinquent taxes

borne by any delinquent taxpayer. The incorporated cities collectively and any county may enter into an agreement with the board for the payment of collection fees which may be more or less than 10 percent of the gross revenues collected by a particular city or the county, except that the total payment of collection fees to all the cities and the county must not exceed 10 percent of the combined gross revenues so collected.

3. Defray further with the proceeds of any such tax the costs of the county fair and recreation board and of officers, agents and employees hired thereby, and of incidentals incurred thereby, of operating and maintaining recreational facilities under the jurisdiction of the board, including, without limiting the generality of the foregoing, the payment of reasonable promotional expenses pertaining thereto, payment of reasonable expenses pertaining to the promotion of tourism and gaming generally, both individually and through grants to the chambers of commerce of the incorporated cities of the county or other nonprofit groups or associations, and of improving, extending and bettering any recreational facilities authorized by [NRS 244A.597](#) to [244A.655](#), inclusive, including, but not limited to, making annual grants to the State, the county and incorporated cities in the county for capital improvements for recreational facilities, and of constructing, purchasing or otherwise acquiring any such recreational facilities.

4. Redeem any general obligation bonds or revenue bonds of the county issued pursuant to [NRS 244A.597](#) to [244A.655](#), inclusive, principal, interest and any prior redemption premium, regardless of whether such taxes are pledged as additional security for their payment.

5. Make contracts from time to time concerning any such license taxes, notwithstanding any such contract may limit the exercise of powers pertaining thereto, including the right of any city, town or the county from time to time to increase, decrease or otherwise modify the tax, but no such change may be made which prejudicially affects any pledge of tax proceeds as additional security for the payment of bonds issued pursuant to [NRS 244A.597](#) to [244A.655](#), inclusive, and each other political subdivision assigning or appropriating such taxes pertaining thereto must consent to any such modification.

6. Make rules and regulations concerning such license taxes, and provide penalties for the failure to comply therewith.

(Added to NRS by [1960, 180](#); A [1973, 1511](#); [1975, 551](#); [1989, 1019](#); [1993, 2652](#); [1999, 988](#))

NRS 244A.647 Collected license taxes held in trust. All taxes, levied by a city, town or county for use in connection with [NRS 244A.597](#) to [244A.655](#), inclusive, and collected by any motel, hotel or gaming establishment are public moneys from the moment of their collection and shall be held in trust by the establishment collecting such taxes for the use and benefit of the city, town or county levying such taxes or for the use of the county fair and recreation board where such revenues have been assigned or appropriated to the county fair and recreation board.

(Added to NRS by [1969, 874](#))

NRS 244A.649 Refund or credit of payment of license taxes; claim.

1. If the county fair and recreation board determines that any license tax assigned to it, or penalty or interest thereon, has been paid more than once or has been erroneously or illegally collected or computed, the board shall, subject to the conditions specified in this section, refund to the person or corporation or its successors, administrators, executors or assigns the excess amount collected or paid. In lieu of a refund, the board may grant a credit to the licensee against future license tax payments.

2. A refund or credit shall not be allowed unless a claim therefor is filed with the board within 2 years from the last date that the overpayment was made. Every claim shall be in writing and shall state the specific grounds upon which the claim is founded.

3. Failure to file a claim within the time prescribed constitutes a waiver of any demand against the city or county imposing the license tax and against the board.

4. Within 30 days after disallowing any claim, in whole or in part, the board shall serve notice of its action on the claimant.

(Added to NRS by [1973, 315](#))

NRS 651.040 Certain rates must be included on printed statement of charges or rates; registration card must be maintained; receipt must be given; charges must not exceed rates on printed statement; liability for violations; criminal penalty.

1. As used in this section, unless the context otherwise requires:

(a) "Establishment" means any hotel, motel, inn or motor court.

(b) "Owner" or "keeper" means any person, firm, association or corporation.

(c) "Rates" means the total charge levied at the establishment for rooms or accommodations.

2. The rates listed on the printed statement required to be maintained by an owner or keeper of an establishment pursuant to [NRS 651.030](#) must include:

(a) The daily rate of the room for occupancy by one person and for occupancy by two persons;

(b) The additional charge, if any, for occupancy by each additional person over two persons;

(c) The additional charge, if any, for each additional bed provided in the room; and

(d) The additional charge, if any, to offset energy costs incurred by the establishment.

3. Every establishment shall maintain a registration card for each room and supply the person or persons registering for accommodations a receipt. Both the registration card and the receipt must reflect the type of accommodations supplied, the number of persons occupying the accommodation and the rate charged each person therefor. An establishment shall not charge more than

the rates listed on the printed statement required to be maintained by an owner or keeper of an establishment pursuant to [NRS 651.030](#).

4. For any violation of this section, or any provision herein contained, the offender shall forfeit to the injured party three times the amount of the sum charged in excess of what he or she is entitled to charge.

5. Any owner or keeper of any establishment who violates any of the provisions of this section is guilty of a misdemeanor.
(Added to NRS by [1959, 639](#); A [1960, 140](#); [1967, 645, 1247](#); [1993, 259](#); [1999, 3286](#); [2001, 3266](#))

NRS 268.095 Powers of governing body; application for certain licenses; imposition of license tax; uses of proceeds of tax; license tax as lien; enforcement of lien; confidentiality of information concerning tax or taxpayer.

1. Except as otherwise provided in subsections 4 and 9 and [NRS 268.0951](#), [268.0977](#), [268.0979](#) and [268.09791](#) to [268.09799](#), inclusive, the city council or other governing body of each incorporated city in this State, whether organized under general law or special charter, may:

(a) Except as otherwise provided in subsection 2 and [NRS 268.0968](#) and [576.128](#), fix, impose and collect for revenues or for regulation, or both, a license tax on all character of lawful trades, callings, industries, occupations, professions and businesses conducted within its corporate limits.

(b) Assign the proceeds of any one or more of such license taxes to the county within which the city is situated for the purpose or purposes of making the proceeds available to the county:

(1) As a pledge as additional security for the payment of any general obligation bonds issued pursuant to [NRS 244A.597](#) to [244A.655](#), inclusive;

(2) For redeeming any general obligation bonds issued pursuant to [NRS 244A.597](#) to [244A.655](#), inclusive;

(3) For defraying the costs of collecting or otherwise administering any such license tax so assigned, of the county fair and recreation board and of officers, agents and employees hired thereby, and of incidentals incurred thereby;

(4) For operating and maintaining recreational facilities under the jurisdiction of the county fair and recreation board;

(5) For improving, extending and bettering recreational facilities authorized by [NRS 244A.597](#) to [244A.655](#), inclusive; and

(6) For constructing, purchasing or otherwise acquiring such recreational facilities.

(c) Pledge the proceeds of any tax imposed on the revenues from the rental of transient lodging pursuant to this section for the payment of any general or special obligations issued by the city for a purpose authorized by the laws of this State.

(d) Use the proceeds of any tax imposed pursuant to this section on the revenues from the rental of transient lodging:

(1) To pay the principal, interest or any other indebtedness on any general or special obligations issued by the city pursuant to the laws of this State;

(2) For the expense of operating or maintaining, or both, any facilities of the city; and

(3) For any other purpose for which other money of the city may be used.

2. The city council or other governing body of an incorporated city shall not require that a person who is licensed as a contractor pursuant to [chapter 624](#) of NRS obtain more than one license to engage in the business of contracting or pay more than one license tax related to engaging in the business of contracting, regardless of the number of classifications or subclassifications of licensing for which the person is licensed pursuant to [chapter 624](#) of NRS.

3. The proceeds of any tax imposed pursuant to this section that are pledged for the repayment of general obligations may be treated as “pledged revenues” for the purposes of [NRS 350.020](#).

4. The city council or other governing body of an incorporated city shall not require a person to obtain a license or pay a license tax on the sole basis that the person is a professional. As used in this subsection, “professional” means a person who:

(a) Holds a license, certificate, registration, permit or similar type of authorization issued by a regulatory body as defined in [NRS 622.060](#) or who is regulated pursuant to the Nevada Supreme Court Rules; and

(b) Practices his or her profession for any type of compensation as an employee.

5. The city licensing agency shall provide upon request an application for a state business license pursuant to [chapter 76](#) of NRS. No license to engage in any type of business may be granted unless the applicant for the license:

(a) Signs an affidavit affirming that the business has complied with the provisions of [chapter 76](#) of NRS; or

(b) Provides to the city licensing agency the business identification number of the applicant assigned by the Secretary of State pursuant to [NRS 225.082](#) which the city may use to validate that the applicant is currently in good standing with the State and has complied with the provisions of [chapter 76](#) of NRS.

6. No license to engage in business as a seller of tangible personal property may be granted unless the applicant for the license:

(a) Presents written evidence that:

(1) The Department of Taxation has issued or will issue a permit for this activity, and this evidence clearly identifies the business by name; or

(2) Another regulatory agency of the State has issued or will issue a license required for this activity; or

(b) Provides to the city licensing agency the business identification number of the applicant assigned by the Secretary of State pursuant to [NRS 225.082](#) which the city may use to validate that the applicant is currently in good standing with the State and has complied with the provisions of paragraph (a).

7. Any license tax levied under the provisions of this section constitutes a lien upon the real and personal property of the business upon which the tax was levied until the tax is paid. The lien has the same priority as a lien for general taxes. The lien must be enforced:

(a) By recording in the office of the county recorder, within 6 months following the date on which the tax became delinquent or was otherwise determined to be due and owing, a notice of the tax lien containing the following:

- (1) The amount of tax due and the appropriate year;
- (2) The name of the record owner of the property;
- (3) A description of the property sufficient for identification; and
- (4) A verification by the oath of any member of the board of county commissioners or the county fair and recreation board;

and

(b) By an action for foreclosure against such property in the same manner as an action for foreclosure of any other lien, commenced within 2 years after the date of recording of the notice of the tax lien, and accompanied by appropriate notice to other lienholders.

8. The city council or other governing body of each incorporated city may delegate the power and authority to enforce such liens to the county fair and recreation board. If the authority is so delegated, the governing body shall revoke or suspend the license of a business upon certification by the board that the license tax has become delinquent, and shall not reinstate the license until the tax is paid. Except as otherwise provided in [NRS 239.0115](#) and [268.0966](#), all information concerning license taxes levied by an ordinance authorized by this section or other information concerning the business affairs or operation of any licensee obtained as a result of the payment of those license taxes or as the result of any audit or examination of the books of the city by any authorized employee of a county fair and recreation board for any license tax levied for the purpose of [NRS 244A.597](#) to [244A.655](#), inclusive, is confidential and must not be disclosed by any member, official or employee of the county fair and recreation board or the city imposing the license tax unless the disclosure is authorized by the affirmative action of a majority of the members of the appropriate county fair and recreation board. Continuing disclosure may be so authorized under an agreement with the Department of Taxation or the Secretary of State for the exchange of information concerning taxpayers.

9. Except as otherwise provided by regulations adopted by the Cannabis Compliance Board pursuant to [NRS 678B.645](#), the city council or other governing body of an incorporated city shall not license or otherwise allow a person to operate a business that allows cannabis, as defined in [NRS 678A.085](#), or cannabis products, as defined in [NRS 678A.120](#), to be consumed on the premises of the business, other than a cannabis consumption lounge, as defined in [NRS 678A.087](#), in accordance with the provisions of [chapter 678B](#) of NRS.

10. The powers conferred by this section are in addition and supplemental to, and not in substitution for, and the limitations imposed by this section do not affect the powers conferred by, any other law. No part of this section repeals or affects any other law or any part thereof, it being intended that this section provide a separate method of accomplishing its objectives, and not an exclusive one.

(Added to NRS by [1957, 643](#); A [1960, 179](#); [1963, 794](#); [1971, 497](#); [1973, 325](#); [1983, 761](#); [1987, 1712](#); [1989, 908](#); [1991, 31](#), [2327](#), [2462](#); [1993, 617](#), [2653](#); [1995, 2806](#); [1997, 3169](#); [2001, 885](#); [2003, 20th Special Session, 193](#); [2005, 732](#), [2340](#); [2007, 2084](#); [2009, 2048](#); [2011, 3590](#); [2015, 2667](#), [3368](#); [2017, 13](#), [2574](#), [3672](#), [3717](#), [3738](#); [2019, 3856](#), [3896](#); [2021, 2381](#), [2388](#))

NRS 268.0953 Levy, collection and transmission of certain license taxes to county fair and recreation board for payment of bonds or other obligations.

1. Any license tax:

(a) Which is levied by a city located in a county whose population is 100,000 or more against any lawful trade, calling, industry, occupation, profession or business conducted in that city;

(b) Whose proceeds are pledged for the payment of any bonds or other obligations issued pursuant to the provisions of [NRS 244A.597](#) to [244A.655](#), inclusive; and

(c) Which is being collected by the city on January 1, 1995,

➔ must continue to be levied, collected and transmitted to the county fair and recreation board created pursuant to [NRS 244A.599](#) as long as any of the bonds or other obligations issued pursuant to the provisions of [NRS 244A.597](#) to [244A.655](#), inclusive, remain outstanding and unpaid.

2. The proceeds of the license tax must be used by the county fair and recreation board for the purposes set forth in [NRS 244A.597](#) to [244A.655](#), inclusive, including the payment of any bonds or other obligations issued pursuant to those provisions, and may be irrevocably pledged by the county fair and recreation board to the payment of bonds or other obligations issued pursuant to those provisions.

(Added to NRS by [1995, 1603](#); A [1999, 989](#))

NRS 268.096 Tax on revenues from rental of transient lodging: Imposition and collection; schedule for payment; penalty and interest for late payment.

1. The city council or other governing body of each incorporated city:

(a) In a county whose population is 700,000 or more, shall impose a tax at a rate of 2 percent; and

(b) In a county whose population is less than 700,000, shall impose a tax at the rate of 1 percent, ➡ of the gross receipts from the rental of transient lodging in that city upon all persons in the business of providing lodging. This tax must be imposed by the city council or other governing body of each incorporated city, regardless of the existence or nonexistence of any other license fee or tax imposed on the revenues from the rental of transient lodging. The ordinance imposing the tax must include a schedule for the payment of the tax and the provisions of subsection 4.

2. The tax imposed pursuant to subsection 1 must be collected and administered pursuant to [NRS 268.095](#).

3. The tax imposed pursuant to subsection 1 may be collected from the paying guests and may be shown as an addition to the charge for the rental of transient lodging. The person providing the transient lodging is liable to the city for the tax whether or not it is actually collected from the paying guest.

4. If the tax imposed pursuant to subsection 1 is not paid within the time set forth in the schedule for payment, the city shall charge and collect in addition to the tax:

(a) A penalty of not more than 10 percent of the amount due, exclusive of interest, or an administrative fee established by the governing body, whichever is greater; and

(b) Interest on the amount due at the rate of not more than 1.5 percent per month or fraction thereof from the date on which the tax became due until the date of payment.

5. As used in this section, “gross receipts from the rental of transient lodging” does not include the tax imposed or collected from paying guests pursuant to this section or [NRS 244.3352](#).

(Added to NRS by [1983, 476](#); A [1987, 901](#), [1714](#); [1989, 168](#), [909](#); [1991, 467](#); [1997, 2460](#); [2011, 1156](#))

APPENDIX D

Examples to Clarify Section 5.1

Room Tax Exemptions

Appendix D

Examples to Clarify Section 5.1 Room Tax Exemptions

5.1. More than Twenty-Eight (28) Day Rental Exemptions Examples

Case 1:

A paying guest arrives on March 1st and pays for the first twenty-eight (28) days of stay; this guest is tax exempt through March 28th and any consecutive days stayed thereafter.

Case 2:

A paying guest arrives on March 1st and pays for the first twenty-eight (28) days of stay. However, this guest leaves on March 24th, therefore terminating the twenty-eight (28) day exemption. Room taxes owed from March 1st through March 23rd shall be deducted from the room rental refund of the payment of March 24th through March 28th.

Case 3:

A paying guest arrives on March 1st, pays weekly or daily through March 28th; this guest is responsible for room taxes through March 28th and becomes tax exempt on March 29th. Any consecutive days stayed thereafter would be tax exempt.

Case 4:

A paying guest arrives on March 1st and pays through March 7th. This guest is responsible for room taxes through March 7th. However, this guest has decided to stay for at least the next twenty-eight (28) days or more, this guest can pay the next twenty-eight (28) days in advance without room tax being charged, on those next twenty-eight (28) days, provided this guest stays through April 4th. (Even if the guest stays through April 4th, the room tax already paid through March 7th is not to be refunded.) However, if the guest does not stay through April 4th or the entire next twenty-eight (28) days, the following applies:

1. If the above paying guest leaves on March 24th, all of the stay would be taxable. Room taxes would be owed for the first twenty-four (24) days. Since tax has already been paid from March 1st through March 7th; then seventeen (17) days of additional room tax shall be deducted from shall be deducted from the room rental refund of the payment of March 24th through April 4th.
2. If the above paying guest leaves on March 31st, then room taxes would be owed for the first twenty-eight (28) days of stay. Since tax has already been paid from March 1st through March 7th; then twenty-one (21) days of additional room tax shall be deducted from the room rental refund of the payment of March 31st through April 4th. The stay on March 29th and 30th would be tax exempt.

5.2. Governmental Exemptions Documentation References and Samples

Please use the following website links to assist in validating a governmental exemption claim.

<https://smartpay.gsa.gov/smarttax/tax-information-by-state/nevada/>

<https://smartpay.gsa.gov/smarttax/recognizing-your-account/>

<https://www.state.gov/hotel-tax-exemption/>

For Tax Exemption Verification of Foreign Missions - U.S. Department of State

https://egov.ofm.state.gov/tecv?_gl=1*1eahv39*_gcl_aw*R0NMLjE3MzQwMTk3ODUuRUFJYUIRb2JDaE1Jb2FTdTFNNmlpZ01WTIR4RUNCMHpPaU9GRUFBWUFpQUFFZ0s2aV9EX0J3RQ..*_gcl_au*NDkwMDE5NjA4LjE3MzQwMTk2ODQ.*_ga*MTYwNTI5MzY3OS4xNzM0MDE5Njg0*_ga_N6Y255Y5X2*MTczNjl3MDQzMzMS4xLjEuMTczNjl3MDY5OC42MC4wLjA

GOVERNMENTAL EXEMPTION CLAIM FORM

TO: _____
(Name & Address of Lodging Property)

THIS IS TO CERTIFY that I, the undersigned, am a representative or employee of the Federal or State of Nevada Governmental Agency indicated below; that the charges for the occupancy at the above lodging property on the dates set forth below have been, or will be, paid directly by the Governmental Agency; and that such charges are incurred in the performance of my official duties as a representative or employee of the Governmental Agency. (Charges that are paid by the individual employee and reimbursed by the Governmental Agency are not eligible for a governmental exemption.)

Name of Agency: _____

Agency Address: _____

Number of Rooms: _____

Arrival Date: _____ Departure Date: _____ Total Paid: _____

I HEREBY CERTIFY (or declare) under penalty of perjury, that the foregoing statements are true and correct.

(Printed Name of Governmental Agency Representative/Employee)

(Signature of Governmental Agency Representative/Employee)

(Date)

LODGING PROPERTY OPERATORS

Do not accept this certificate *unless* the person presenting is exempt from transient lodging tax under Section 5.2 and has provided adequate documentation under Section 5.5.1 of the Carson City Culture & Tourism Authority Room Tax Policies and Procedures. A lodging property employee must validate the claimed governmental exemption by legibly cosigning the form and listing their job title. This form must be kept not less than four (4) years from the close of the accounting year to which the returns relate.

(Printed Name & Title of Validating Lodging Property Employee)

(Signature of Validating Lodging Property Employee)

Carson City Culture & Tourism Authority, 716 N. Carson Street, Suite A, Carson City, NV 89701

CCCTA Room Tax Policies and Procedures revised June 2025



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APPENDIX D - SAMPLE
Governmental Exemption Documentation

UNITED STATES DEPARTMENT OF HOMELAND SECURITY

USCIS/Office of Communications
20 Massachusetts Ave NW Suite 3100
Washington, DC 20529-2160

**EXEMPTION CERTIFICATE FOR GOVERNMENTAL AGENCIES
TAX OCCUPANCY OF HOTEL/MOTEL ROOMS**

Date: _____

To: _____
(Name of hotel, motel or lodging house)

Tax Exemption Number: 43-2000174

This is to certify that I, the undersigned, am a representative of the government agency indicated below; that the charges for the occupancy at the above establishment on the dates set forth below have been, or will be, paid by such governmental agency, and that such charges are incurred in the performance of my official duties as a representative or employee of such agency.

(Dates of Occupancy)

(Printed Name of Employee)

(Signature of Employee)

**U.S. Department of Homeland Security
Citizenship and Immigration Services
Office of Communications
20 Massachusetts Ave NW Suite 3100
Washington, DC 20529-2160**

Operator of hotel/motel, etc., should not accept this certificate unless the officer or employee presenting it shows satisfactory credentials.

Pursuant to Section V21-2.0(e) of Chapter 41, Title 5 of the Administrative Code.

NOTE: A separate exemption certificate is required for each occupancy and for each representative.

APPENDIX D - SAMPLE Governmental Exemption Documentation

Office of the General Counsel
U.S. Department of Homeland Security
Washington, DC 20528



Homeland
Security

EXEMPTION CERTIFICATE FOR GOVERNMENT AGENCIES

TAX ON OCCUPANCY OF HOTEL ROOMS

TO:

(Name of hotel, motel, or lodging house)

(Date)

TAX EXEMPTION NUMBER: 8060-13185-06

This is to certify that I, the undersigned, am a representative of the Government agency indicated above; that the charges for the occupancy at the above-named establishment on the dates set forth below have been, or will be, paid for by such Government agency, and that such charges are incurred in the performance of my official duties as a representative or employee of such Government agency.

Dates of Occupancy:

From: _____

To: _____

(Signature of Employee)

Operator of hotel, etc, should not accept this certificate unless the officer or employee presenting it shows satisfactory credentials upon request.

Note: A separate exemption certificate is required for each hotel stay and for each officer or employee.

www.dhs.gov

U.S. GEOLOGICAL SURVEY

for

Tax on Occupancy of Hotel Rooms

TO:

DATE: _____

Check-In:

Check-Out

Dates of Occupancy

Signature of Representative _____

U.S. Geological Survey Tax Exempt Number: 53 019 6958
Federal Tax Exempt ID Number: 140001849

APPENDIX D - SAMPLE Governmental Exemption Documentation



DEPARTMENT OF TRANSPORTATION FEDERAL HIGHWAY ADMINISTRATION

TO BE RETAINED BY OPERATORS OF HOTELS, MOTELS, AND SIMILAR
ACCOMMODATIONS AS EVIDENCE OF EXEMPTION OF HOTEL OCCUPANCY
TAX FOR FEDERAL GOVERNMENT EMPLOYEE(S).

CONFIRMATION #

Name of Motel or Hotel

Address

City, State, Zip

This is to certify that I, the undersigned, am a representative of the United States Government department, agency, or instrumentality indicated below, that the charges for the occupancy at the above establishment on the dates set forth below have been or will be paid for by such governmental unit; and that such charges are incurred in the performance of my official duties as a representative or employee of such governmental unit.

Federal Highway Administration
GOVERNMENT AGENCY

Digitally signed by
Date: 2024.02.28 16:56:19 -08'00'

NAME

SIGNATURE

Division Administrator _____ February 10 to March 30 (or Longer – Final Date TBD)
TITLE *DATE(S) OF OCCUPANCY*

NOTE: A separate Exemption Certificate is required for each occupancy and for each representative or employee.

The operator of the hotel/motel should not accept this certificate unless the officer or employee presenting it shows satisfactory credentials.



STEVE SISOLAK
Governor
JAMES DEVOLLO
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

March 3, 2020

ACCOUNT NO.: RCE-002-990
THIS LETTER HAS NO EXPIRATION DATE

BUREAU OF LAND MANAGEMENT
5665 MORGAN MILL RD.
CARSON CITY NV 89701

Pursuant to NRS 372.325 and related statutes, BUREAU OF LAND MANAGEMENT has been granted sales/use tax exempt status. Direct purchases of tangible personal property made by BUREAU OF LAND MANAGEMENT are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to BUREAU OF LAND MANAGEMENT are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor may use a copy of this letter to document the transaction as tax exempt. However, documentation adequate to prove the purchase was made by a governmental entity is acceptable.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

Sincerely,

A handwritten signature in cursive script that reads "Bernardo".

Charlene Bernardo
Tax Program Supervisor II

**APPENDIX D - SAMPLE
Governmental Exemption Documentation**

**Sales/Use Tax Exemption Letters are
NOT acceptable for lodging tax exemptions**



STEVE SISOLAK
Governor

JAMES DEVOLLO
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

**STATE OF NEVADA
DEPARTMENT OF TAXATION**

Web Site: <http://tax.nv.gov>

1550 College Parkway, Suite 115
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LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone (702) 486-2300 Fax (702) 486-2373

RENO OFFICE
4800 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone (775) 867-9999
Fax (775) 6861303

HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 180
Henderson, Nevada 89074
Phone (702) 486-2300
Fax (702) 486-3377

July 11, 2022

Account Number: **RCE-016-373**

Exp date: **No Expiration Date**

**MINERAL COUNTY
105 SOUTH A STREET
HAWTHORNE NV 89415**

Pursuant to NRS 372.3261 and related statutes, MINERAL COUNTY has been granted sales/use tax exempt status as a government organization. Direct purchases or sales of tangible personal property made by or to MINERAL COUNTY are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to MINERAL COUNTY are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor must have a copy of this letter in order to document the transaction was tax exempt.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

This exemption applies only to the above named organization and is not extended to individuals, or contractors or lessors to or for such organizations.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

If, upon further or future review by the Department, it is determined the above named organization does not meet or no longer meets the criteria outlined in NRS 372.348, this letter of exemption will be revoked.

Sincerely,

A handwritten signature in black ink, appearing to read "Charlene Bernardo".

Charlene Bernardo
Tax Program Supervisor II