## RENO NEWSPAPERS, INC. Publishers of RENO GAZETTE-JOURNAL

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DESCRIPTION OF LEGAL ADVERTISING

Ord No. 795

349008

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# PROOF OF PUBLICATION

STATE OF NEVADA, COUNTY OF WASHOE

SS.

Karla Scott

NOTICE OF COUNTY ORDINANCE No. 795

NO. 1793

NOTICE IS HEREBY GIVEN that Bill No. 970, Ordinance No. 795, "An ordinance amending the Washoe County Code by imposing an additional license tax of one percent upon the gross income derived from the renting of rooms in the unincorporated areas of Washoe County," was adopted on March 27, 1990, by Commissioners Beck, Lillard, McDowell, and Reid.

Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk at her office at the County Clerk at her office at the Courth Clerk at her of the Courth Clerk

Judi Bailey, County Clerk

349008-Ord. No. 795 Apr 2,9-mb133

being first duly sworn, deposes and says: That as the legal clerk of
the RENO GAZETTE-JOURNAL, a daily newspaper published in
Reno, Washoe County, State of Nevada, that the notice_of
County Ordinance
of which a copy is hereto
attached, was first published in said newspaper in its issue dated the
<u>2nd day of Apr, 19 9and, 9 , </u>
the full period of 2 days, the last publication thereof being in
the issue of April 9th 19_90 Signed Kula Staw

Subscribed and sworn to before me this

Notary Public



JOANNE F. WESSEL Notary Public - State of Nevada Appointment Recorded in Washoe County MY APPOINTMENT EXPIRES NOV. 18, 1992 SUMMARY: Amends Washoe County Code by imposing an additional license tax of 1 percent upon the gross income derived from the renting of rooms in the unincorporated areas of Washoe County.

BILL NO. <u>470</u>

ORDINANCE NO. 795

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY IMPOSING AN ADDITIONAL LICENSE TAX OF ONE PERCENT UPON THE GROSS INCOME DERIVED FROM THE RENTING OF ROOMS IN THE UNINCORPORATED AREAS OF WASHOE COUNTY.

SECTION 1. Section 25.151 of the Washoe County Code is hereby amended to read as follows:

25.151 Imposition and rate of tax.

- l. In addition to any other license taxes heretofore fixed and imposed and now existing, there is hereby fixed and imposed on every licensee operating a rental business within the county and located and situated outside of the corporate limits of incorporated cities and towns of the county, a license tax for revenue in the amount of 6 percent of the amount of gross income derived from room rentals received by each licensee from the renting of rooms located within the county and outside the corporate limits of incorporated cities and towns of the county.
- 2. There is hereby fixed and imposed an additional license tax in the amount of 1 percent of the gross income from room rentals subject to the tax levied pursuant to subsection 1. This additional tax shall be collected by the authority to be disbursed and used in compliance with NRS 244.3352 to 244.3356, inclusive.
- 3. There is hereby fixed and imposed an additional license tax in the amount of 1 percent of the gross income from room rentals subject to the tax levied pursuant to subsection 1. This additional tax shall be collected by the authority and shall be disbursed by the authority to the county treasurer no later than the first day of the month following the month during which the tax was collected. Upon receipt of the tax money, the county treasurer shall deposit the money into the county general fund.

SECTION 2. Section 25.159 of the Washoe County Code is hereby amended to read as follows:

25.159 Display of notice. Each licensee shall display prominently 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 28 days, this business is required by law to collect an 8-percent room tax,

## The Management.

- SECTION 3. Section 25.161 of the Washoe County Code is hereby amended to read as follows:
  - 25.161 Assignment of tax. The license taxes fixed and imposed by subsections 1 and 2 of section 25.151 are hereby appropriated or assigned to the recreation board for administration in accordance with the Tax Administration Resolution and the Recreation Act, as they may be from time to time amended.
- SECTION 4. Section 25.165 of the Washoe County Code is hereby amended to read as follows:
  - 25.165 Schedule for payment of tax, penalties.
  - 1. License taxes shall become due and payable to the tax administrator on the 1st day of each month next succeeding the calendar month or fraction thereof during which the license taxes accrued, and they shall become delinquent after the 15th day of the same month.
  - 2. In addition to and separate from the penalties for late payments of the tax imposed under the Tax Administration Resolution and subsection 1 of section 25.151 of this code, there is hereby imposed a penalty as described in subsection 3 of this section for late payment of the tax imposed under subsections 2 and 3 of section 25.151 of this code.
  - 3. Upon any payments which are not paid prior to becoming delinquent, the tax administrator shall charge and collect:

- (a) 10 percent of the amount due, exclusive of interest, or an administration fee of \$75.00, whichever is greater; and
- (b) Interest on the amount due at the rate of 1 percent per month or fraction thereof from the date on which the tax became due until the date of payment.

SECTION 5. Sections 1 to 4, inclusive, of this ordinance shall become effective on May 1, 1990.

Proposed	on	the 137	H day	y of	MARCH ,	1990
Proposed	by	Commis	sione	cs _	CORNWALL	
Passed o	n th	e <u>27</u> 1	<pre>[H day</pre>	y of	MARCH ,	1990.

## Vote:

PE

Ayes: Commissioners: BECK, LILLARD, McDOWELL, & REID.

Nays: Commissioners: CORNWALL.

Absent: Commissioners: NONE.

Chairman of the Board

ATTEST:

County Clerk

This ordinance shall be in force and effect from and after the 9TH day of APRIL, 1990.