

SUMMARY: Amends Washoe County Code by amending a portion of the license tax on gross income from room rentals throughout the unincorporated area of Washoe County and by imposing such a tax on room rentals in the incorporated cities in Washoe County.

BILL NO. 1032

ORDINANCE NO. 857

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY AMENDING A PORTION OF THE LICENSE TAX ON GROSS INCOME FROM ROOM RENTALS THROUGHOUT THE UNINCORPORATED AREA OF WASHOE COUNTY AND IMPOSING SUCH A TAX ON ROOM RENTALS IN THE INCORPORATED CITIES IN WASHOE COUNTY TO BRING INTO CONFORMITY THE PROVISIONS OF WASHOE COUNTY CODE WITH THE MANDATORY PROVISIONS OF SECTION 37 OF CHAPTER 19, STATUTES OF NEVADA 1991.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Chapter 25 of the Washoe County Code is hereby amended by adding thereto the provisions set forth as sections 2 to 5, inclusive, of this ordinance.

SECTION 2.

25.1521 Definitions. As used in sections 25.1521 to 25.1524, inclusive, unless the context otherwise requires, the terms defined herein have the meanings ascribed to them; all other terms, unless the context otherwise requires, have the meanings ascribed in sections 25.119 to 25.149, inclusive:

1. "Lessee": for the unincorporated areas of the county, means a lessee as defined in section 25.127; within the city limits of the City of Reno, means a lessee as defined in Reno Municipal Code section 4.50.010; and within the city limits of the City of Sparks, means a lessee as defined in Sparks Municipal Code section 3.04.020.

2. "Licensee": for the unincorporated areas of the county, means a licensee as defined in section 25.129; within the city limits of the City of Reno, means a licensee as defined in Reno Municipal Code section 4.50.010; and within the city limits of the City of Sparks, means a licensee as defined in Sparks Municipal Code section 3.04.020.

3. "Rental business": within the unincorporated areas of Washoe County, means a rental business as defined in section 25.141; within the city limits of the City of Reno, means a rental business as defined in Reno Municipal Code section 4.50.010; within the city limits of the City of Sparks, means a rental business as defined in Sparks Municipal Code section 3.04.020.

SECTION 3.

25.1522 Imposition of tax pursuant to section 37 chapter 19, Statutes of Nevada 1991; schedule for payment of tax; penalties; exemptions from tax.

1. Pursuant to section 37 of chapter 19, Statutes of Nevada 1991, and in addition to any other license taxes fixed and imposed, there is hereby fixed and imposed on every licensee operating a rental business within the county, including the incorporated cities of Reno and Sparks, a tax in the amount of 1 percent of the gross income from room rentals throughout the county, including the incorporated cities of Reno and Sparks.

2. The tax imposed by subsection 1 of this section shall become due and payable to the tax administrator on the first day of each month next succeeding the calendar month or fraction thereof during which the taxes accrued, and they shall become delinquent after the 15th day of the same month.

3. If the tax imposed by subsection 1 of this section is not paid within the time set forth in the schedule of payment, the tax administrator shall charge and collect in addition to the tax:

(a) A penalty of 10 percent of the amount due, exclusive of interest, or an administrative fee of \$75, whichever is greater; and

(b) Interest on the amount due at the rate of 1 percent per month or fraction thereof from the date in which the tax became due until the date of payment.

4. There is hereby excepted from the tax fixed and imposed by subsection 1, each rental by any licensee of a room or rooms for a period of 28 consecutive days or more. 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 are paid for at least such a period in advance, and continuously occupied by the lessee for the entire period of 28 days without any termination of the tenancy or any portion of the advance rental refunded to the tenant.

SECTION 4.25.1523 Tax to be collected from lessees; licensee liable for tax.

1. Each licensee is required to add the amount of the tax set forth in section 25.1522 to the amount of the room rentals upon which the tax is due and to collect the tax and the rentals from each lessee. The tax imposed pursuant to section 25.1522 must be shown as an addition to the charge for the room rental. Each licensee shall add the amount of the tax set forth in section 25.1522 to the amount of any other license taxes to be collected from lessees and include the total of these taxes on the notice required to be displayed in each room or suite of rooms, leased as a unit or in the lobby as required by county code or applicable city ordinance.

2. The licensee is liable for the tax whether or not it is actually collected from the lessee.

SECTION 5.25.1524 Validation of actions; severability.

1. Notwithstanding any defects or irregularities, all acts and proceedings taken by the board of county commissioners, the tax administrator and the recreation board, or purportedly had or taken under law or under color of law by them, in fixing, imposing and collecting the tax provided for in section 37 chapter 19, Statutes of Nevada 1991, prior to the adoption of the Washoe County Code by the enactment of county ordinances including, Washoe County Ordinance No. _____, and all actions and proceedings are hereby validated, ratified, approved and confirmed.

2. In the event any provision of section 25.1521 to 25.1524, inclusive, shall be deemed to be unlawful by a court of competent jurisdiction, the invalidity of such section shall not affect the remaining sections.

SECTION 6. Section 25.151 of the Washoe County Code is hereby amended to read as follows:

25.151 Imposition and rate of tax.

1. 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.

Proposed on the 15TH day of SEPTEMBER, 1992.
 Proposed by Commissioner CORNWALL.
 Passed on the 13TH day of OCTOBER, 1992.

Vote:

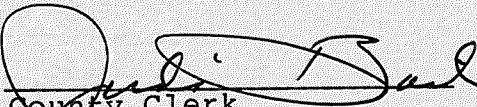
Ayes: Commissioners: McDOWELL, BECK, LEIGHTON, REID

Nays: Commissioners: NONE

Absent: Commissioners: CORNWALL


 Chairman of the Board

ATTEST:


 County Clerk

This ordinance shall be in force and effect from and after the 27TH day of OCTOBER, 1992.