

RENO NEWSPAPERS INC
 Publishers of
RENO GAZETTE-JOURNAL
 955 Kuenzli St. P.O.Box 22000 RENO, NV 89520 PHONE: (775) 788-6200
 Legal Advertising Office (775) 788-6394

Customer Account #	<u>349008</u>
PO# /ID#	<u>3671</u>
Legal Ad Cost	<u>\$58.70</u>

- . Washoe County
- . Comptrollers Office
- . PO Box 11130
- . Reno, NV 89520

PROOF OF PUBLICATION

STATE OF NEVADA
 COUNTY OF WASHOE

ss: Julia Ketcham

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:
public hearing

has published in each regular and entire
 issue of said newspaper on the following
 dates to wit:
October 11, 18, 2002

Signed: *Julia Ketcham*

Subscribed and sworn to before me this
OCT 22 2002

Tana Ciccotti

**NOTICE OF ADOPTION
 WASHOE COUNTY ORDINANCE NO. 1174**
 NOTICE IS HEREBY GIVEN THAT: Bill No. 1352, Ordinance No. 1174 entitled
 AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY ADDING PROVISIONS RELATING TO THE EXEMPTION FROM ROOM TAXES FOR RENTALS OF 28 DAYS OR MORE.
 was adopted on October 8, 2002 by Commissioners Bond, Galloway, Sferazza and Shaw. This ordinance shall be in full force and effect from and after October 18, 2002.
 Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk, 75 Court Street, Reno, Nevada.
 AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners
 No.3671 Oct 11, 18, 2002

TANA CICCOTTI
 Notary Public - State of Nevada
 Appointment Recorded in Washoe County
 No: 02-75259-2 - Expires May 16, 2006

OCT 30 2002



SUMMARY: An ordinance amending Washoe County Code by revising provisions relating to an exemption from room taxes.

BILL NO. 1352

ORDINANCE NO. 1174

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY ADDING PROVISIONS RELATING TO THE EXEMPTION FROM ROOM TAXES FOR RENTALS OF 28 DAYS OR MORE.

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

SECTION 1. Section 25.155 of the Washoe County Code is hereby amended to read as follows:

25.155 Exemptions.

1. There is hereby excepted from the license tax fixed and imposed by sections 25.117 to 25.173, inclusive, each rental by any licensee of a room or rooms for a period of 28 consecutive days or more. Except as otherwise provided herein, 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 lessee. Revenues and fees collected as prorated rents for the first month of a long-term residential rental where such prorated period is less than 28 days are exempt from the license tax imposed by sections 25.117 to 25.173 so long as such long-term residential rental is evidenced by a written rental agreement, the room is continuously occupied by a lessee and paid for in full for the first 90 days of such long-term rental.

2. After any lessee who is a natural person has established 28-day residency in a transient lodging facility within Washoe County, the lessee may leave that establishment and within 30 days return to that facility or another transient lodging facility in Washoe County and retain tax-exempt status. After using the 30-day break period, the lessee must reestablish his residency for 28 days or more in one transient lodging facility before he is able to use the 30-day break period again.

3. A licensee is entitled to an exemption for any lessee who is a natural person, that signs a contract, lease, or other written rental agreement to stay at that establishment for a period of at least 28 days, if the weekly room rental amount does not exceed \$150 per week for one person, \$175 per week for two persons, and \$200 per week for three or more persons. This exemption may be used at the licensee's discretion. If the lessee does not honor the contract, lease or other written rental agreement and leaves before staying at least 28 days, the

licensee will owe the room tax for the period the room was occupied.

[Business Impact Note: The Board of County Commissioners hereby finds that this ordinance does not impose a direct and significant economic burden upon a business, nor does it directly restrict the formation, operation or expansion of a business.]

Proposed on the 17th day of September, 2002.
Proposed by Commissioner Galloway.
Passed on the 8th day of October, 2002.

Vote:

Ayes: **Commissioners Sferrazza, Bond, Galloway and Shaw**

Nays:

Absent: **Commissioner Short**



Chairman
Washoe County Commission

ATTEST:



County Clerk

This ordinance shall be in force and effect from and after the 18th day of October, 2002.