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Publishers of

Reno Gazette-Journal

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WASHOE CO PO BOX 11130 RENO NV 89520-0027 Customer Acct# 349008 PO# ADOPT 1337 Ad# 1000458545 Legal Ad Cost \$209.42

STATE OF NEVADA COUNTY OF WASHOE

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 referenced below has published in each regular and entire issue of said newspaper between the dates: 07/27/2007 - 08/03/2007, for exact publication dates please see last line of Proof of Publication below.

Subscribed and sworn to before me

Signed: Verill Charles

AUG 03 2007

DONI SUE RIDGE

Notary Public - State of Nevada

Appointment Recorded in Washoe County

No: 04-93436-2 - Expires November 30, 2008

Proof of Publication

NOTICE OF ADOPTION WASHOE COUNTY ORDINANCE NO. 1337 NOTICE IS HEREBY GIVEN THAT: Bill No. 1516 Ordinance No. 1337 entitled: AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY AMENDING CHAPTER 25 RELATING TO TRANSIENT LODGING, INCLUDING BUT NOT LIMITED TO MODIFYING OR ADDING TO THE DEFINITIONS OF GROSS RECEIPTS, OCCUPANCY, OCCU-PANT, OPERATOR, TRANSIENT GUEST AND TRANSIENT LODG-ING; DELETING OBSOLETE PROVISIONS; MAKING MODIFICA-TIONS TO THE PROVISION RELATED TO THE TAXATION OF TIMESHARE USES; AND OTHER MATTERS PROPERLY RELATING THERETO. (BILL NO. 1516) PUBLIC NOTICE IS HEREBY GIVEN that an adequate number of typewritten copies of the above-numbered and entitled Ordinance are available for public inspection and distribution at the office of the County Clerk of Washoe County, at her office in the County Courthouse in Reno, Nevada, 75 Court Street, Reno, Washoe County, Nevada: and that such Ordinance was proposed on July 10, 2007, and passed and adopted at a regular meeting of the Washoe County Board of County Commissioners on July 24, 2007, by the following vote of the Board of County Commissioners: Those Voting Aye: Jim Galloway, Bonnie Weber, Pete Sferrazza, Robert M. Larkin, David Humke Those Voting Nay: None

Ad Number: 1000458545

Page 1 of 2

Those Absent: None This ordinance shall be in full force and effect from and after Au-gust 3, 2007, i.e., the date of the second publication of such ordi-nance by its title only. IN WITNESS WHEREOF, The Board of County Commissioners of Washoe County, Nevada, has caused this ordinance to be pub-lished by title only. 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, and can be found on the County Clerk's website, www.washoecounty.us/clerks. Dated this 25th day of July 2007. AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners No. 458545 July 27, August 3, 2007

Ad Number: 1000458545

SUMMARY: An ordinance amending Washoe County Code by amending Chapter 25 relating to Transient Lodging, including but not limited to modifying or adding to the definitions of gross receipts, occupancy, occupant, operator, transient guest and transient lodging; deleting obsolete provisions; making modifications to the provision related to the taxation of timeshare uses; and other matters properly relating thereto.

BILL NO. 1516

ORDINANCE NO. 1337

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY AMENDING CHAPTER 25 RELATING TO TRANSIENT LODGING, INCLUDING BUT NOT LIMITED TO MODIFYING OR ADDING TO THE DEFINITIONS OF GROSS RECEIPTS, OCCUPANCY, OCCUPANT, OPERATOR, TRANSIENT GUEST AND TRANSIENT LODGING; DELETING OBSOLETE PROVISIONS; MAKING MODIFICATIONS TO THE PROVISION RELATED TO THE TAXATION OF TIMESHARE USES; AND OTHER MATTERS PROPERLY RELATING THERETO.

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

<u>SECTION 1.</u> Sections 25.127, 25.129, 25.141, 25.1511 and 25.1521 of Chapter 25 are hereby repealed.

SECTION 2. Chapter 25 of the Washoe County Code is hereby amended by adding thereto the provisions set forth as sections 3 to 9, inclusive, of this ordinance.

SECTION 3.

25.126 "Gross receipts" defined. "Gross receipts" means the total actual charges for transient lodging received by operators for the reporting period. This includes, but is not limited to, actual rent payments or consideration received by an operator in money, cash-value player points, trade or barter, property or other consideration valued in money for lodgings, any forfeited deposits, cancellation fees and no-show charges received by operators from transient guests, the prorated lodging portion of package programs, commissions, and all other revenues and fees received by operators and associated with the rental of transient lodging as provided in the regulations promulgated by the Recreation Board. Gross receipts do not include the amount of the transient lodging tax imposed pursuant to statute or ordinance, whether billed to the transient guest as transient lodging tax or not.

SECTION 4.

25.132 "Occupancy" defined. "Occupancy" means the use or possession, or the right to the use or possession of any room or portion thereof, in transient lodging for dwelling, lodging, or sleeping purposes.

SECTION 5.

25.1321 "Occupant" defined. "Occupant" means any natural person who, for rent or consideration, uses, possesses or has the right to use or possess any room in a transient lodging facility under any lease, concession, permit, right of access, license, contract or agreement.

SECTION 6.

25.1322 "Operator" defined. "Operator" means the person who is the proprietor of transient lodging, whether in the capacity of owner, lessee, sub-lessee, mortgagee, licensee, realtor, real estate agency renting transient lodging, on-line discount booking agency, exchange company or any other capacity. Where the operator performs his or her functions through a managing agent of any type or character other than an employee, the managing agency shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.

SECTION 7.

25.150 <u>"Transient quest" defined.</u> "Transient guest" means any individual occupant who has or shall have the right of occupancy to any room for dwelling, lodging or sleeping purposes in a transient lodging facility for less than twenty-eight consecutive days.

SECTION 8.

25.1501 "Transient lodging" defined. "Transient lodging" means but is not limited to any facility, structure, or portion of any structure or accommodation having three or more units for rent and real estate rental services offering three or more units for rent 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, timeshare properties, vacation home, apartment house,

recreational vehicle park/campground, guest ranch, or other similar structure or facility, or portion thereof. The term "transient lodging" does not include any of the following: any hospital, sanitarium, medical clinic, convalescent home, nursing home, home for aged people, foster home, or other similar facility operated for the care or treatment of human beings; any asylum, jail, prison, orphanage or other facility in which human beings are being detained and housed under legal restraint; and housing owned or controlled by an educational institution and used exclusively to house students, faculty or other employees, and any fraternity or sorority house or similar facility occupied exclusively by students and employees of such educational institution, and officially recognized by it; any housing operated or used exclusively for religious, charitable or educational purposes by any organization having qualifications for exemption from property taxes under the laws of the state; any housing owned by a governmental agency and used to house its employees for governmental purposes; any room within a private dwelling house or other single-family dwelling unit if the permanent or principal owner also resides in and occupies the dwelling; any unit within a time-share project occupied by an owner, or the nonpaying guests of an owner, of a time-share in the time-share project, or in the timeshare plan of which the time-share project is a part, who has the right to use or occupy a unit, pursuant to (a) a time-share instrument or (b) a timeshare exchange program. The burden of establishing that the housing or facility is not transient lodging as defined herein shall be on the owner thereof, who shall file with the tax administrator such information as the tax administrator may require to establish and maintain such status.

SECTION 9.

25.1502 "Transient lodging tax" defined. "Transient lodging tax" means the license tax or taxes levied pursuant to NRS 244.3351 to NRS 244.3359 of the County Tax Act and NRS 268.096 to NRS 268.0968 of the City Tax Act and heretofore, hereby or hereafter any other license tax or taxes appropriated or assigned by the county or city levying, fixing or imposing the same for administration by the recreation board.

<u>SECTION 10.</u> Section 25.117 of the Washoe County Code is hereby amended to read as follows:

Hotels, Motels and Like Establishments

Transient Lodging Taxes - General

- 25.117 <u>Definitions.</u> As used in sections 25.117 to 25.197, inclusive, unless the context otherwise requires, the terms defined in sections 25.119 to 25.1502, inclusive, have the meanings ascribed to them in those sections.
- <u>SECTION 11.</u> Section 25.131 of the Washoe County Code is hereby amended to read as follows:
- 25.131 "License taxes" defined. "License taxes" means all license taxes levied pursuant to the County Tax Act or City Tax
- <u>SECTION 12.</u> Section 25.143 of the Washoe County Code is hereby amended to read as follows:
- 25.143 "Room" or "rooms" defined. "Room" or "rooms" means any accommodation rented for dwelling, lodging or sleeping purposes by the operator of transient lodging as defined in section 25.1501.
- SECTION 13. Section 25.149 of the Washoe County Code is hereby amended to read as follows:
- 25.149 "Tax administrator" defined. "Tax administrator" means the vice president of finance of the recreation board or another designee by the president/chief executive officer of the recreation board.
- <u>SECTION 14.</u> 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 operator of transient lodging within the county and located and situated outside of the corporate limits of incorporated cities and towns of the county, a transient lodging tax for revenue in the amount of 6 percent of the amount of gross receipts derived from the rental of transient lodging received by each operator 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 transient lodging tax in the amount of 1 percent of the gross receipts

derived from the rental of transient lodging subject to the tax levied pursuant to subsection 1. This additional tax shall be collected by the recreation board to be disbursed and used in compliance with NRS 244.3352 to 244.3356, inclusive.

3. There is hereby fixed and imposed an additional transient lodging tax in the amount of 1 percent of the gross receipts derived from the rental of transient lodging subject to the tax levied pursuant to subsection 1. This additional tax shall be collected by the recreation board and shall be disbursed by the recreation board 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.

<u>SECTION 15.</u> Section 25.1522 of the Washoe County Code is hereby amended to read as follows:

25.1522 <u>Imposition of tax pursuant to section 37 of chapter 19, Statutes of Nevada 1991; schedule for payment of tax; penalties.</u>

- 1. Pursuant to section 37 of chapter 19, Statutes of Nevada 1991, and in addition to any other license taxes and transient lodging tax fixed and imposed, there is hereby fixed and imposed on every operator of transient lodging within the county, including the incorporated cities of Reno and Sparks, a tax in the amount of 1 percent of the gross receipts derived from the rental of transient lodging 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 \$100, whichever is greater; and
- (b) Interest on the amount due at the rate of 1.5 percent per month or fraction thereof from the date in which the tax became due until the date of payment.
- 4. The proceeds of the tax imposed by subsection 1 of this section are hereby assigned to the Reno-Sparks Convention and Visitors Authority and reassigned to the City of Reno, Nevada (the "City") pursuant to the City of Reno-Reno-Sparks Convention and Visitors Authority Agreement for Financing of Downtown Events Center dated November 13, 2001 (the "Interlocal Agreement") for pledge by the City to the payment of the City of Reno, Nevada, Capital Improvement Revenue Bonds, Series 2002 (the "2002 Bonds")

or any obligations refunding them; and otherwise the proceeds of the tax imposed by subsection 1 of this section are hereby made available for administration and expenditure as provided in section 37 of chapter 19, Statutes of Nevada 1991, and in Ordinance No. 5316 of the City (the "Bond Ordinance"), the Interlocal Agreement, and as provided by the Bowling Facility Tax Act, the Bond Act, and otherwise provided by law. This section and all sections of the Washoe County Code supplemental thereto shall be and remain irrepealable and not subject to amendment adverse to the holders of the 2002 Bonds, or any bonds refunding any of them, until the 2002 Bonds or any bonds refunding any of them and the interest thereon shall be fully paid, canceled and discharged, or until provision shall be made therefor in the manner provided in the Bond Ordinance. Nothing in this section shall be deemed to be an assignment or pledge of other than the proceeds of the additional transient lodging tax in the amount of 1 percent as described in subsection 1 of section 25.1522.

<u>SECTION 16.</u> Section 25.1523 of the Washoe County Code is hereby amended to read as follows:

25.1523 <u>Transient lodging tax to be collected from transient guests; operator liable for tax.</u>

- 1. Each operator is required to add the amount of the tax set forth in this chapter to the amount of the room rentals upon which the tax is due and to collect the tax and the rentals from each transient guest. The tax imposed pursuant to this chapter must be shown as an addition to the charge for the room rental. Each operator shall add the amount of the tax set forth in this chapter to the amount of any other license taxes to be collected from transient guests 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, applicable city ordinance or rules and regulations prescribed or adopted by the recreation board.
- 2. The operator is liable for the transient lodging tax whether or not it is actually collected from the transient guest.

<u>SECTION 17.</u> Section 25.153 of the Washoe County Code is hereby amended to read as follows:

25.153 License required.

1. It is unlawful for any person, either for himself or for any other person, to commence or to carry on the rental of transient lodging, as specified in sections 25.117 to 25.173, inclusive, in the county and located and situated outside of the corporate limits of incorporated cities and towns of the county, without first having procured a license from the tax administrator to do so. The carrying on of transient lodging without first having procured a license from the tax administrator to do so constitutes a separate violation of

sections 25.117 to 25.173, inclusive, for each day that such business is carried on.

2. The tax administrator shall issue written licenses as provided for in sections 25.117 to 25.173, inclusive, in such form as he may prescribe, upon application therefor.

<u>SECTION 18.</u> Section 25.155 of the Washoe County Code is hereby amended to read as follows:

25.155 Exemptions.

- 1. There is hereby exempted from the transient lodging tax fixed and imposed by sections 25.117 to 25.186, inclusive, each rental by any operator 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 occupant are paid for at least such a period in advance, and continuously occupied by the occupant for the entire period of 28 days without any termination of the tenancy or any portion of the advance rental refunded to the occupant.
- 2. An operator is entitled to an exemption for any occupant who is a natural person, that signs a contract, lease, or other written rental agreement to stay at that transient lodging facility for a period of at least 28 days. This exemption may be used at the operator's discretion. If the occupant does not honor the contract, lease or other written rental agreement and leaves before staying at least 28 days, the operator will owe the transient lodging tax for the period the room was occupied.
- An operator classified by the recreation board as a 28-day rental (property that derives at least one-third of its annual gross income from 28-day rentals exempt under this section 25.155), is entitled to an exemption for any occupant who is a natural person, that signs an affidavit of permanent residency in a form prescribed by regulation by the recreation board documenting that the room is the occupant's permanent residence and that the occupant intends to reside at the transient lodging facility for a period of at least 10 days. No rental shall be deemed to have been made for a period of 10 days or more unless the room or rooms rented to the occupant are continuously occupied by the occupant for the entire period of 10 days without any termination of the tenancy. This exemption may be used at the operator's discretion. If the occupant leaves before staying at least 10 days, the operator will owe the transient lodging tax for the period the room was occupied.

<u>SECTION 19.</u> Section 25.156 of the Washoe County Code is hereby amended to read as follows:

25.156 Exemption for certain organizations.

- 1. There is hereby exempted from the transient lodging tax fixed and imposed by sections 25.117 to 25.186, inclusive, gross receipts from rental of transient lodging operated by a religious, charitable or an educational organization where the rental is in connection with the provision of religious, charitable or educational services by the organization.
- 2. To be entitled to the exemption from the transient lodging tax as provided in this section, the religious, charitable or educational organization must be deemed tax exempt under the provisions of NRS 372.325(5). The exemption granted herein does not apply to an occupant which is a religious, charitable or educational organization or where an individual occupant is a member of such an organization.
- 3. Any organization seeking the exemption provided by this section must apply for and, if entitled, be granted an exempt license by the tax administrator.

<u>SECTION 20.</u> Section 25.157 of the Washoe County Code is hereby amended to read as follows:

25.157 <u>Transient lodging tax to be collected from transient</u> guest.

- 1. Each operator is required to add the amount of the transient lodging tax fixed and imposed by sections 25.117 to 25.173, inclusive, to the amount of the room rentals upon which the tax is due and to collect the tax and rentals from each transient quest.
- 2. The amount of the tax shall be displayed separately from the price of the room on the guest registration card or other proof of guest registration.
- <u>SECTION 21.</u> Section 25.159 of the Washoe County Code is hereby amended to read as follows:
- 25.159 <u>Display of notice</u>. Each operator shall display prominently in each room or suite of rooms leased as a unit, or at the operator's option, in a lobby at or in the immediate vicinity of the registration desk for the business, a sign that provides notice to occupants as to the amount of the transient lodging tax imposed by law.

- <u>SECTION 22.</u> Section 25.161 of the Washoe County Code is hereby amended to read as follows:
- 25.161 <u>Assignment of tax.</u> The transient lodging 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.
- <u>SECTION 23.</u> Section 25.163 of the Washoe County Code is hereby amended to read as follows:
- 25.163 Authority to collect tax. The recreation board is hereby authorized and empowered to collect the proceeds of the transient lodging tax provided for in sections 25.117 to 25.173, inclusive, and to receive, control, invest and order the lawful expenditure of funds pertaining thereto, and to enforce and regulate by all appropriate and lawful means the provisions of sections 25.117 to 25.173, inclusive.
- <u>SECTION 24.</u> Section 25.165 of the Washoe County Code is hereby amended to read as follows:
 - 25.165 Schedule for payment of tax, penalties.
- 1. Transient lodging 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 transient lodging 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) Ten percent of the amount due, exclusive of interest, or an administration fee of \$100, whichever is greater; and
- (b) Interest on the amount due at the rate of 1.5 percent per month or fraction thereof from the date on which the tax became due until the date of payment.

- <u>SECTION 25.</u> Section 25.169 of the Washoe County Code is hereby amended to read as follows:
- 25.169 Examination of books and records. The tax administrator or his authorized agents are empowered to examine and audit the books, papers and records of any operator or person operating transient lodging and to make investigations in connection therewith.
- <u>SECTION 26.</u> Section 25.171 of the Washoe County Code is hereby amended to read as follows:
- 25.171 Pledge agreement. The county and the cities shall each have contracted with the recreation board and with each other that the transient lodging taxes fixed and imposed and appropriated or assigned thereto for administration shall not be increased, decreased or otherwise modified, and the ordinance appertaining thereto shall not be modified without the unanimous consent of the recreation board, county board and the city councils of Reno and Sparks, and in no event shall any change be made which prejudicially affects any pledge of transient lodging taxes as additional security for the payment of bonds issued pursuant to the Recreation Act; but such contract shall not become effective until the recreation board adopts a resolution reciting that such an ordinance has been adopted by the county board and the city councils of each of the cities and a certified copy of the resolution is filed with the clerk of the county board and the clerks of each of the cities. Such contract shall terminate within 2 years from the date or last date of such filing, or if any bonds are issued within such 2-year period, upon the redemption in full, principal and interest, of all bonds issued pursuant to the Recreation Act, the payment of which is secured by a pledge of all or any part of the transient lodging
- <u>SECTION 27.</u> Section 25.173 of the Washoe County Code is hereby amended to read as follows:
- 25.173 Ratification clause. All proceedings and actions taken under law, or under color of law, preliminary to and in the collection of any transient lodging taxes levied by any city, town or the county for use in connection with such recreational facilities, and the receipt, control, investment and expenditure of any and all moneys and funds pertaining thereto, are hereby validated, ratified, approved and confirmed, notwithstanding any lack of power, authority or otherwise, other than constitutional, of any agency, instrumentality or corporation of the state, of the county, and other public body, or other political subdivision, or of any council, or any board or other governing body, or of any officer thereof, and notwithstanding any defects and irregularities, other than constitutional, in such

proceedings and actions.

<u>SECTION 28.</u> Section 25.186 of the Washoe County Code is hereby amended to read as follows:

Further assignment of transient lodging taxes. proceeds of the transient lodging taxes levied by subsection 1 of section 25.151 are hereby assigned to the Reno-Sparks Convention & Visitors Authority for pledge by the Authority in the name and on behalf of the county to the payment of: The Washoe County, Nevada (Reno-Sparks Convention & Visitors Authority) General Obligation (Limited Tax) Recreational Facilities Improvement and Refunding Bonds (additionally secured with pledged revenues), Series October 1, 1989 (the "1989 Bonds"), or any obligations refunding them; the Washoe County, Nevada (Reno-Sparks Convention & Visitors Authority) General Obligation (Limited Tax) Recreational Facilities Bonds (additionally secured with pledged revenues), Series June 1, 1990 (the "1990 Bonds"), or any obligations refunding them; the Washoe County, Nevada, General Obligation (Limited Tax) Various Purpose Recreational Facilities Bonds (additionally secured with pledged revenues), Series 1993B (the "1993B Bonds"), or any obligations refunding them; the Washoe County, Nevada (Reno-Sparks Convention & Visitors Authority) General Obligation (Limited Tax) Various Purpose Recreational Facilities Bonds (additionally secured with pledged revenues), Series June 1, 1994A (the "1994A Bonds"), or any obligations refunding them; and the Washoe County, Nevada (Reno-Sparks Convention & Visitors Authority) General Obligation (Limited Tax) Refunding Bonds (additionally secured with pledged revenues), Series August 1, 1995 (the "1995 Bonds") and any obligations refunding them; and the Washoe County, Nevada (Reno-Sparks Convention & Visitors Authority) General Obligation (Limited Tax) Various Purpose Recreational Facilities Refunding Bonds (additionally secured with pledged revenues) Series 1999B (the "1999B Bonds") and any obligations refunding them; and otherwise the proceeds of the transient lodging taxes are hereby made available for administration and expenditure as provided in the Tax Administration Resolution, as amended, including without limitation, as it is supplemented and otherwise modified by the resolutions of the Authority authorizing the issuance of the 1989 Bonds, the 1990 Bonds, the 1993B Bonds, the 1994A Bonds and the 1995 Bonds and the 1999B Bonds (the "Bond Resolutions"), collectively and as provided by the Recreation Act, the Bond Act, and otherwise provided by law. The county consents to and agrees to be bound by the provisions of the Bond Resolutions, including taxes levied by the county. This section and all sections of the Washoe County Code supplemental thereto shall be and remain irrepealable and not subject to amendment adverse to the holders of the 1989 Bonds or any bonds refunding them; the 1990 Bonds or any bonds refunding them; the 1993B Bonds or any bonds refunding them; the 1994A Bonds or any bonds refunding them; and the 1995

Bonds or any bonds refunding them. The principal of and interest on such series of bonds or any such refunding bonds shall be fully paid, canceled and discharged, or until provision shall be made therefor in the manner provided in the Bond Resolutions. Nothing in this section shall be deemed to be an assignment or pledge of other than the proceeds of the transient lodging taxes in the amount of 6 percent as described in subsection 1 of section 25.151.

<u>SECTION 29.</u> Section 25.187 of the Washoe County Code is hereby amended to read as follows:

- 25.187 <u>Definitions.</u> As used in sections 25.187 to 25.201, inclusive, unless the context otherwise requires:
- 1. "Operator" or "owner" includes natural persons, firms, associations, partnerships and corporations. "Operator" has the meaning prescribed to in section 25.1322.
- 2. "Outdoor sign" or "outside sign" means any sign visible to a passerby, whether it is located within or without a building.
- 3. "Room rates" means the rates at which rooms or other accommodations are rented to occupants or transient lodging quests.

<u>SECTION 30.</u> Section 25.191 of the Washoe County Code is hereby amended to read as follows:

- 25.191 Fraudulent advertising prohibited; exceptions.
- 1. It is unlawful for the owner or operator to display or cause to be displayed on any outdoor sign or outside sign any advertising which includes any of the following material:
- (a) Any room rates charged for accommodations in such establishments.
- (b) Any reference to "lowest rates," "family low rates," "special rates," "seasonal rates," "summer rates," "winter rates," "weekly rates," "low rates," or any other phraseology referring to any special rates, charges, prices or giveaway gimmicks, merchandise or special services, such as free meals, free television, free show reservations, free drinks or similar free service, in connection with the rental of accommodations in such establishments.
- (c) The number of apartments, rooms or units in such establishments; but any such establishments may advertise "singles," "doubles" or "family units."
- (d) The word "dollar" or the symbol thereof, or any of the numerals from 1 to 9, or 0, or words indicating such numerals, irrespective of whether such numeral or numerals are a part of the name of an association of which such owner or operator is or may claim to be a member; but it is not unlawful to advertise by means of an outdoor sign or outside sign membership in a recognized national association the name of which includes a numeral or numerals.

- 2. Nothing contained in sections 25.187 to 25.201, inclusive, shall be construed to prevent:
- (a) An owner or operator from erecting, maintaining, displaying or showing any outdoor sign which contains numerals or words indicating such numerals or words, providing:
- (1) Such numerals or words are part of the name of such establishment, which name has been duly designated as the name of such establishment as provided by the laws of the State of Nevada; and
- (2) A business license has been issued under such name as provided for under the Business License Ordinance. Such outdoor sign must at all times contain the full name of such establishment as shown on the business license.
- (b) An establishment maintaining a restaurant or providing floor show entertainment from advertising the price of meals or the time of such floor show entertainment on an outdoor sign.
- <u>SECTION 31.</u> Section 25.193 of the Washoe County Code is hereby amended to read as follows:

25.193 Statement of rates to be posted and filed.

- 1. For the purpose of this section there are two seasons throughout the year: One season to be from and after November 1 to and including April 30 of each year, and the other season to be from and after May 1 to and including October 31 of each year.
- 2. The operator shall post in a conspicuous place in the office and in every bedroom of such establishment a statement of the maximum charge or rate of charges by the day for transient lodging during the season when such rate is applicable and shall file a copy of such statement, together with the name of the owner or operator, with the county clerk. Such statement of charges shall remain in effect for the season to which it applies.
- 3. The filing of the statement of charges with the county clerk is a condition precedent for the issuance of a county business license to conduct business in the unincorporated area of the county.
- 4. The county clerk shall not accept statements of charges for such establishments more frequently than once during each season.
- 5. The board of county commissioners may direct the county clerk to file copies of such statement of charges for each season for each motel at such other place or places as in the opinion of the board will accomplish the purposes of sections 25.187 to 25.201, inclusive.
- <u>SECTION 32.</u> Section 25.195 of the Washoe County Code is hereby amended to read as follows:
- 25.195 <u>Maximum daily charge for accommodations.</u> No operator shall charge rates in excess of those set forth in the statement of charges posted and filed by such establishments pursuant to

the provisions of section 25.193.

SECTION 33. Section 25.197 of the Washoe County Code is hereby amended to read as follows:

25.197 Total maximum charge for accommodations. No operator shall require, as a condition of renting, that the occupant and/or transient guest pay for a greater number of days than actually occupied and requested by such occupant and/or transient quest; but this section does not apply to any establishment which does not rent accommodations for a term of less than 1 week.

[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 Proposed by Commissioner Passed on the 24th day of

Vote:

Ayes: Larkin, Humke, Sterrassa, Weber, and Galloway

none Nays:

Absent: MON

Washoe County Commission

rdinance shall be in force and effect from and after the 2007.

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