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PROPOSED AMENDMENTS TO AB 342
(March 24, 2003)

Proposed amendment submitted by:

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On behalf of the American Resort Development Association

Purpose: To clarify the exemption for occupancy by owners of time share interests.

Amend Section 4:

Sec. 4. 1. "Transient lodging establishment" means any establishment that is kept, used or maintained as, or held out to members of the public to be, a place where sleeping or rooming accommodations are furnished to temporary or transient paying guests.

2. Except as otherwise provided in subsection 3, the term includes, without limitation:

- (a) Hotels.
- (b) Motels.
- (c) Time-share projects, except when an owner of a ~~{unit}~~ *timeshare interest* in ~~{the}~~ *a* time-share project who has a right to use or occupy ~~{the}~~ *a* unit is occupying ~~{the}~~ *a* unit pursuant to a time-share instrument as defined in NRS 119A.150 *or a program for the exchange of occupancy rights pursuant to NRS 119A.590.*
- (d) Apartment hotels.
- (e) Vacation trailer parks.
- (f) Campgrounds.
- (g) Parks for recreational vehicles.
- (h) Any other establishment that rents rooms or spaces, or both, to temporary or transient paying guests.

Add New Section 33:

Section 33. NRS 244.33565 Taxes on revenues from rental of transient lodging:
Adoption of ordinance defining "transient lodging." 1. Each board of county commissioners shall adopt an ordinance that defines the term "transient lodging" for the purposes of all taxes

imposed by the board on the rental of transient lodging. The ordinance must specify the types of lodging to which the taxes apply.

2. The definition adopted by the board may include rooms or spaces in any one or more of the following:

- (a) Hotels;
- (b) Motels;
- (c) Apartments;
- (d) Time-share projects, except when an owner of a ~~{unit}~~ *timeshare interest* in ~~{the}~~ *a* time-share project who has a right to use or occupy ~~{the}~~ *a* unit is occupying ~~{the}~~ *a* unit pursuant to a time-share instrument as defined in NRS 119A.150 *or a program for the exchange of occupancy rights pursuant to NRS 119A.590;*
- (e) Apartment hotels;
- (f) Vacation trailer parks;
- (g) Campgrounds;
- (h) Parks for recreational vehicles; and
- (i) Any other establishment that rents rooms or spaces to temporary or transient guests.

3. The board may provide one or more different definitions pursuant to subsection 1 for different jurisdictions within the county in which the taxes are collected. Unless the governing body of the governmental entity that collects the taxes consents by majority vote to a change, each definition must be consistent with the past practices of the specific jurisdiction in which the taxes are collected.

(Added to NRS by 1997, 1266)