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**PROPOSED AMENDMENT TO AB 420**  
**(May 5, 2003)**

Proposed amendment submitted by:

Scott Craigie  
Alres Consulting  
6005 Plumas Street, Suite 301  
Reno, Nevada 89509  
Phone: 775-829-7080  
Fax: 775-829-6165  
E-Mail: [scott@alrus.com](mailto:scott@alrus.com)

Karen D. Dennison, Esq.  
Hale Lane Peek Dennison and Howard  
100 West Liberty Street, 10<sup>th</sup> Floor  
Reno, Nevada 89501  
Phone: 775-327-3000  
Fax: 775-786-6179  
E-Mail: [KDennison@HaleLane.com](mailto:KDennison@HaleLane.com)

On behalf of the American Resort Development Association

Purpose: To clarify the exemption from transient lodging tax for occupancy by owners of time share interests in NRS 244.33565.

Add a new Section 6 amending NRS 244.33565:

**Sec. 6. 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)