

Amendment No. 415

Senate Amendment to Senate Bill No. 84

(BDR 20-135)

Proposed by: Committee on Government Affairs**Amendment Box:****Resolves Conflicts with:** N/A**Amends:** Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

ASSEMBLY ACTION	Initial and Date	SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____
Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____
Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____

Amend section 1, page 2, line 13, by deleting “unit” and inserting:

“~~{unit}~~ *time share*”.

Amend section 1, page 2, by deleting line 14 and inserting:

“time-share project, *or in the time-share plan of which the time-share project is a part*, who has a right to use or occupy ~~{the}~~ *a* unit is”.

Amend section 1, page 2, line 15, by deleting “the” and inserting “~~{the}~~ *a*”.

Amend sec. 2, page 3, line 2, by deleting “unit” and inserting:

“~~{unit}~~ *time share*”.

Amend sec. 2, page 3, by deleting line 3 and inserting:

“time-share project, *or in the time-share plan of which the time-share project is a part*, who has a right to use or occupy ~~{the}~~ *a* unit is”.

HC/KMG

Date: 4/19/2005

S.B. No. 84—Revises provisions governing exemption of certain uses of time-share units from taxes on transient lodging.

Amend sec. 2, page 3, line 4, by deleting “the” and inserting “[~~the~~] a”.

Amend sec. 3, page 3, by deleting line 28 and inserting:

“when an owner of a time share in the time-share project, or in the time-share plan of which the time-share project is a part, has a”.

Amend sec. 3, page 3, line 29, by deleting:

“the unit and is occupying the” and inserting:

“a unit and is occupying a”.

Amend sec. 4, page 4, line 1, by deleting “unit” and inserting:

“[~~unit~~] time share”.

Amend sec. 4, page 4, by deleting line 2 and inserting:

“the time-share project, or in the time-share plan of which the time-share project is a part, who has a right to use or occupy [~~the~~] a”.

Amend sec. 4, page 4, line 3, by deleting “the” and inserting “[~~the~~] a”.

Amend sec. 5, page 6, by deleting line 10 inserting:

“when an owner of a time share in the time-share project, or in the time-share plan of which the time-share project is a part, has a”.

Amend sec. 5, page 6, line 11, by deleting:

“the unit and is occupying the unit” and inserting:

“a unit and is occupying a unit”.

Amend sec. 6, page 7, line 35, by deleting “unit” and inserting “time share”.

Amend sec. 6, page 7, by deleting line 36 and inserting:

“the time-share project, or in the time-share plan of which the time-share project is a part, has a right to use or occupy a unit”.

Amend sec. 6, page 7, line 37, by deleting “*the*” and inserting “*a*”.

Amend sec. 7, page 9, line 8, by deleting “*unit*” and inserting “*time share*”.

Amend sec. 7, page 9, by deleting line 9 and inserting:

“the time-share project, or in the time-share plan of which the time-share project is a part, has a right to use or occupy a unit”.

Amend sec. 7, page 9, line 10, by deleting “*the*” and inserting “*a*”.

Amend the title of the bill by deleting the first line and inserting:

“AN ACT relating to taxation: clarifying that cities and counties are prohibited from”.

Amend the summary of the bill to read as follows:

“SUMMARY—Clarifies provisions governing exemption of certain uses of time-share units from taxes on transient lodging. (BDR 20-135)”.

**If this amendment is adopted, the Legislative
Counsel's Digest will be changed to read as follows:**

Legislative Counsel's Digest:

Existing law requires each county and city to adopt an ordinance specifying the types of lodging that will be subject to taxes on transient lodging. (NRS 244.33565, 268.0195) Under existing law, a time-share owner is not required to pay taxes on transient lodging when he stays in a time-share unit that is part of his time-share plan. (NRS 244.33565, 268.0195) Programs exist that allow time-share owners to exchange occupancy rights in time-share units in their time-share plans in order to stay in time-share units in different locations. (NRS 119A.590, 119A.600, 119A.620)

This bill clarifies that time-share owners who have a right to occupy or use a time-share unit pursuant to a program for the exchange of occupancy rights among owners or with time-share owners in other time-share plans are exempt from taxes on transient lodging.

Under existing law, certain local governments are authorized to impose an additional tax on transient lodging.

This bill clarifies that time-share owners who occupy units in their time-share plans or who exchange occupancy rights with other time-share owners are exempt from the additional taxes imposed on transient lodging by these local governments.