
SENATE BILL NO. 94—COMMITTEE ON GOVERNMENT AFFAIRS

FEBRUARY 15, 2007

Referred to Committee on Taxation

SUMMARY—Revises provisions governing the occupancy tax imposed on lodging in Douglas County. (BDR S-39)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

~

EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to taxation; increasing the occupancy tax imposed on lodging within Tahoe Township in Douglas County; authorizing an increase in the occupancy tax on lodging within the other portions of Douglas County; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

- 1 Under existing law, an occupancy tax of 8 percent is imposed on lodging in
 - 2 Tahoe Township in Douglas County. (Tahoe-Douglas Visitor's Authority Act § 19)
 - 3 **Section 2** of this bill increases the occupancy tax that is imposed on lodging in
 - 4 Tahoe Township to 10 percent.
 - 5 Under existing law, Douglas County is authorized to impose an occupancy tax
 - 6 on lodging in the other portions of the County. The occupancy tax must not exceed
 - 7 8 percent of the gross taxable rent paid for lodging. (Douglas County Lodgers Tax
 - 8 Law Act § 28) **Section 1** of this bill increases the maximum authorized occupancy
 - 9 tax that may be imposed in the other portions of Douglas County to 10 percent.
-



THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Section 28 of the Douglas County Lodgers Tax Law Act, being chapter 639, Statutes of Nevada 1969, as last amended by chapter 496, Statutes of Nevada 1997, at page 2381, is hereby amended to read as follows:

Sec. 28. Authorization of tax.

1. The municipality may impose an occupancy tax for revenues by ordinance on lodging within the portion of the county lying outside the Tahoe Township, as the boundaries of that township existed on July 1, 1997.

2. The occupancy tax ~~shall~~ **must** not exceed ~~18~~ **10** percent of the gross taxable rent. Any amount in excess of 5 percent must be used exclusively for advertising, publicizing and promoting tourism and the recreational facilities.

3. Every vendor who is furnishing any lodgings within the municipality is exercising a taxable privilege.

4. A vendor is not exempt from the occupancy tax because the taxable premises are at any time located in a political subdivision other than the municipality.

Sec. 2. Section 19 of the Tahoe-Douglas Visitor's Authority Act, being chapter 496, Statutes of Nevada 1997, as amended by chapter 496, Statutes of Nevada 1997, at page 2379, is hereby amended to read as follows:

Sec. 19. 1. An occupancy tax of ~~18~~ **10** percent is hereby imposed on vendors furnishing lodgings in the township. The governing body shall administer the tax.

2. Every vendor who furnishes any lodgings within the Township is exercising a taxable privilege.

3. A vendor is not exempt from the occupancy tax because the taxable premises are at any time located in a political subdivision other than the municipality.

Sec. 3. This act becomes effective on July 1, 2007.

