

Amendment No. 438

Assembly Amendment to Assembly Bill No. 294	(BDR 20-874)
Proposed by: Assembly Committee on Taxation	
Amends: Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes	

ASSEMBLY ACTION			Initial and Date	SENATE ACTION			Initial and Date		
Adopted	☐	Lost	☐	_____	Adopted	☐	Lost	☐	_____
Concurred In	☐	Not	☐	_____	Concurred In	☐	Not	☐	_____
Receded	☐	Not	☐	_____	Receded	☐	Not	☐	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) variations of green bold underlining is language proposed to be added in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill proposed to be retained in this amendment.



ASSEMBLY BILL NO. 294—ASSEMBLYWOMAN
BUSTAMANTE ADAMS

MARCH 15, 2017

Referred to Committee on Taxation

SUMMARY—Requires ~~to use a hosting platform~~ **an accommodations facilitator** to collect and remit room taxes under certain circumstances. (BDR 20-874)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: No.

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

AN ACT relating to taxation; requiring certain ~~hosting platforms~~ **accommodations facilitators** to collect and remit taxes on the rental of transient lodging under certain circumstances; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law governs the imposition and collection of the taxes on the rental of transient lodging. (Chapters 244 and 268 of NRS) **Existing law requires each board of county commissioners and the city council or other governing body of each incorporated city to define the term "transient lodging" for the purposes of such taxes. (NRS 244.33565, 268.0195)** This bill ~~provides that if a local government authorizes the rental of certain residences for use as transient lodging, the local government must~~ **requires a board of county commissioners and the city council or other governing body of an incorporated city to require** ~~to use a commercial hosting platform through which the residence is rented for use as~~ **an accommodations facilitator who, for a fee or other charge, brokers, coordinates, makes available or otherwise arranges for the rental of transient lodging and who collects the charge for the rental of the transient lodging** to collect and remit to the ~~government~~ **county or city, as applicable,** the taxes on the rental of transient lodging imposed in the ~~jurisdiction of the local government~~ **county or city, as applicable.**

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

Section 1. Chapter 244 of NRS is hereby amended by adding thereto a new section to read as follows:

1. Notwithstanding any other provision of law : if the board of county commissioners authorizes an owner or lessee of a residential unit located in the county to rent the residential unit or a room or space within the residential unit for the purposes of transient lodging;

(a) ~~[(The) A board of county commissioners must]~~ shall require [a hosting platform which, an accommodations facilitator who, for a fee or other charge, brokers, coordinates, makes available or otherwise arranges for the rental of transient lodging in the county and who, on behalf of the owner for lessee, operator or manager of the transient lodging, collects the gross receipts from the rental of [the residential unit or a room or space within the residential unit] such transient lodging to collect and remit to the county all taxes imposed on the gross receipts from the rental of transient lodging in that county; and

(b) ~~[(A hosting platform which, on behalf of the owner or lessee, An accommodations facilitator who, for a fee or other charge, brokers, coordinates, makes available or otherwise arranges for the rental of transient lodging in the county and who, on behalf of the owner, operator or manager of the transient lodging, collects the gross receipts from the rental of [the residential unit or a room or space within the residential unit] such transient lodging must be deemed to be engaged in the business of providing transient lodging in the county and to be the person providing the transient lodging.~~

2. As used in this section:

(a) ~~[(“Hosting platform”)]~~ “Accommodations facilitator” means a person, other than the owner, operator or manager of transient lodging, who, for a fee or other charge, provides on an Internet website an online platform through which an owner or lessee of a residential unit may advertise the rental of the residential unit or a room or space within the residential unit for the purposes of transient lodging and conduct a transaction by which the owner or lessee rents the residential unit or a room or space within the residential unit for the purposes of transient lodging.] brokers, coordinates, makes available or otherwise arranges for the rental of transient lodging.

(b) ~~[(“Residential unit” means a single family residence or an individual residential unit within a larger building, including, without limitation, an apartment, condominium, townhouse or duplex.)]~~ “Transient lodging” has the meaning ascribed to it in the ordinance adopted pursuant to NRS 244.33565 by the board of county commissioners to define the term “transient lodging” for the purpose of all taxes imposed by the board on the rental of transient lodging.

Sec. 2. Chapter 268 of NRS is hereby amended by adding thereto a new section to read as follows:

1. ~~Notwithstanding any other provision of law: if an ordinance adopted by the city council or other governing body of an incorporated city authorizes an owner or lessee of a residential unit located in the incorporated city to rent the residential unit or a room or space within the residential unit for the purposes of transient lodging;]~~

(a) ~~[(The) A city council or other governing body must]~~ of an incorporated city shall require [a hosting platform which, an accommodations facilitator who, for a fee or other charge, brokers, coordinates, makes available or otherwise arranges for the rental of transient lodging in the incorporated city and who, on behalf of the owner for lessee, operator or manager of the transient lodging, collects the gross receipts from the rental of [the residential unit or a room or space within the residential unit] such transient lodging to collect and remit to the incorporated city all taxes imposed on the gross receipts from the rental of transient lodging in the incorporated city; and

(b) ~~[(A hosting platform which, An accommodations facilitator who, for a fee or other charge, brokers, coordinates, makes available or otherwise arranges for the rental of transient lodging in the incorporated city and who, on behalf of the owner for lessee, operator or manager of the transient lodging, collects the gross receipts from the rental of [the residential unit or a room or space within~~

1 ~~the residential unit~~ such transient lodging must be deemed to be engaged in the
2 business of providing transient lodging in the incorporated city and to be the
3 person providing the transient lodging.

4 2. As used in this section:

5 (a) ~~["Hosting platform"]~~ "Accommodations facilitator" means a person,
6 other than the owner, operator or manager of transient lodging, who, for a fee or
7 other charge, provides on an Internet website an online platform through which
8 an owner or lessee of a residential unit may advertise the rental of the residential
9 unit or a room or space within the residential unit for the purposes of transient
10 lodging and conduct a transaction by which the owner or lessee rents the
11 residential unit or a room or space within the residential unit for the purposes of
12 transient lodging. brokers, coordinates, makes available or otherwise arranges
13 for the rental of transient lodging.

14 (b) ~~["Residential unit" means a single family residence or an individual~~
15 ~~residential unit within a larger building, including, without limitation, an~~
16 ~~apartment, condominium, townhouse or duplex.]~~ "Transient lodging" has the
17 meaning ascribed to it in the ordinance adopted pursuant to NRS 268.0195 by the
18 city council or other governing body of an incorporated city to define the term
19 "transient lodging" for the purpose of all taxes imposed by the city council or
20 other governing body on the rental of transient lodging in the incorporated city.

21 Sec. 3. This act becomes effective on July 1, 2017.