

Amendment No. 770

Senate Amendment to Assembly Bill No. 294 First Reprint (BDR 20-874)
Proposed by: Senate Committee on Revenue and Economic Development
Amends: Summary: No Title: No 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"/>	_____

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.

BJF



Date: 5/19/2017

A.B. No. 294—Requires an accommodations facilitator to collect and remit room taxes under certain circumstances. (BDR 20-874)



ASSEMBLY BILL NO. 294—ASSEMBLYWOMAN
BUSTAMANTE ADAMS

MARCH 15, 2017

Referred to Committee on Taxation

SUMMARY—Requires 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 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:

1 Existing law governs the imposition and collection of the taxes on the rental of transient
2 lodging. (Chapters 244 and 268 of NRS) Existing law requires each board of county
3 commissioners and the city council or other governing body of each incorporated city to
4 define the term “transient lodging” for the purposes of such taxes. (NRS 244.33565,
5 268.0195)

6 This bill ~~requires~~ **provides that, if** a board of county commissioners ~~and the~~ **or a** city
7 council or other governing body of an incorporated city ~~to~~ **authorizes the rental of a**
8 **residential unit or similar space in the county or city, as applicable, for the purpose of**
9 **transient lodging, the board, council or other governing body must** require an
10 accommodations facilitator who, for a fee or other charge, brokers, coordinates, makes
11 available or otherwise arranges for the rental of **the residential unit or similar space for the**
12 **purpose of** transient lodging and who collects the ~~charge~~ **gross receipts** for the rental of
13 ~~the~~ **such** transient lodging to collect and remit to the county or city, as applicable, the taxes
14 on the rental of transient lodging imposed in the county or city, as applicable. **This bill**
15 **further provides that: (1) such an accommodations facilitator is deemed to be providing**
16 **transient lodging and engaging in the business of providing transient lodging for the sole**
17 **purpose of imposing, collecting and remitting the taxes on the rental of transient**
18 **lodging; and (2) the provisions of this bill must not be interpreted to create, expand or**
19 **alter the liabilities, duties, obligations or responsibilities of the accommodations**
20 **facilitator with respect to the rental of the residential unit or similar space.**

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

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

3 1. Notwithstanding any other provision of law ~~that~~, if the board of county
4 commissioners authorizes an owner, lessee or other lawful occupant of a
5 residential unit or similar space located in the county, or a manager of such a
6 residential unit or similar space, to rent the residential unit or similar space for
7 the purpose of transient lodging:

8 (a) ~~That~~ The board of county commissioners shall require an accommodations
9 facilitator who, for a fee or other charge, brokers, coordinates, makes available
10 or otherwise arranges for the rental of a residential unit or similar space in the
11 county for the purpose of transient lodging ~~in the county~~ and who, on behalf of
12 the owner, ~~operator or manager~~ lessee or other lawful occupant of the
13 ~~transient lodging~~ residential unit or similar space, or a manager of the
14 residential unit or similar space, collects the gross receipts from the rental of
15 ~~such transient lodging~~ the residential unit or similar space to collect and remit
16 to the county all taxes imposed on the gross receipts from the rental of the
17 residential unit or similar space in the county for the purpose of transient lodging
18 ; ~~in that county~~ and

19 (b) An accommodations facilitator who, for a fee or other charge, brokers,
20 coordinates, makes available or otherwise arranges for the rental of a residential
21 unit or similar space in the county for the purpose of transient lodging ~~in the~~
22 county and who, on behalf of the owner, ~~operator or manager~~ lessee or other
23 lawful occupant of the ~~transient lodging~~ residential unit or similar space, or a
24 manager of the residential unit or similar space, collects the gross receipts from
25 the rental of ~~such transient lodging~~ the residential unit or similar space must be
26 deemed to be engaged in the business of providing transient lodging in the county
27 and to be the person providing the transient lodging.

28 2. For the purposes of paragraph (b) of subsection 1, the accommodations
29 facilitator shall be deemed to be engaged in the business of providing transient
30 lodging and to be the person providing the transient lodging solely for the
31 purposes of imposing, collecting and remitting all taxes on the gross receipts
32 from the rental of transient lodging. The provisions of this section must not be
33 interpreted or construed to create, expand or alter any other liability, duty,
34 obligation or responsibility of the accommodations facilitator for, or relating to,
35 the residential unit or similar space.

36 3. As used in this section:

37 (a) “Accommodations facilitator” means a person, other than the owner,
38 ~~operator or manager of transient lodging~~, lessee or other lawful occupant of a
39 residential unit or similar space, or a manager of a residential unit or similar
40 space, who, for a fee or other charge, brokers, coordinates, makes available or
41 otherwise arranges for the rental of the residential unit or similar space for the
42 purpose of transient lodging.

43 (b) “Residential unit or similar space”:

44 (1) Except as otherwise provided in subparagraph (2), means a single
45 family residence, individual residential unit within a larger building, motor
46 home, trailer, boat, tent or other vehicle, vessel or structure, including, without
47 limitation, any portion of any such vehicle, vessel or structure.

48 (2) Does not include any portion of a hotel, motel or other commercial
49 property.

1 (c) “Transient lodging” has the meaning ascribed to it in the ordinance
2 adopted pursuant to NRS 244.33565 by the board of county commissioners to
3 define the term “transient lodging” for the purpose of all taxes imposed by the
4 board on the rental of transient lodging.

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

7 1. Notwithstanding any other provision of law ~~that~~, if an ordinance adopted
8 by the city council or other governing body of an incorporated city authorizes an
9 owner, lessee or other lawful occupant of a residential unit or similar space
10 located in the incorporated city, or a manager of such a residential unit or similar
11 space, to rent the residential unit or similar space for the purpose of transient
12 lodging:

13 (a) ~~That~~ The city council or other governing body of ~~that~~ the incorporated city
14 shall require an accommodations facilitator who, for a fee or other charge,
15 brokers, coordinates, makes available or otherwise arranges for the rental of a
16 residential unit or similar space in the incorporated city for the purpose of
17 transient lodging ~~in the incorporated city~~ and who, on behalf of the owner,
18 ~~operator or manager~~ lessee or other lawful occupant of the ~~transient lodging,~~
19 residential unit or similar space, or a manager of the residential unit or similar
20 space, collects the gross receipts from the rental of ~~such transient lodging,~~ the
21 residential unit or similar space to collect and remit to the incorporated city all
22 taxes imposed on the gross receipts from the rental of the residential unit or
23 similar space in the incorporated city for the purpose of transient lodging ; ~~in the~~
24 incorporated city) and

25 (b) An accommodations facilitator who, for a fee or other charge, brokers,
26 coordinates, makes available or otherwise arranges for the rental of a residential
27 unit or similar space in the incorporated city for the purpose of transient lodging
28 ~~in the incorporated city~~ and who, on behalf of the owner, ~~operator or manager,~~
29 lessee or other lawful occupant of the ~~transient lodging,~~ residential unit or
30 similar space, or a manager of the residential unit or similar space, collects the
31 gross receipts from the rental of ~~such transient lodging,~~ the residential unit or
32 similar space must be deemed to be engaged in the business of providing
33 transient lodging in the incorporated city and to be the person providing the
34 transient lodging.

35 2. For the purposes of paragraph (b) of subsection 1, the accommodations
36 facilitator shall be deemed to be engaged in the business of providing transient
37 lodging and to be the person providing the transient lodging solely for the
38 purposes of imposing, collecting and remitting all taxes on the gross receipts
39 from the rental of transient lodging. The provisions of this section must not be
40 interpreted or construed to create, expand or alter any other liability, duty,
41 obligation or responsibility of the accommodations facilitator for, or relating to,
42 the residential unit or similar space.

43 3. As used in this section:

44 (a) “Accommodations facilitator” means a person, other than the owner,
45 ~~operator or manager of transient lodging,~~ lessee or other lawful occupant of a
46 residential unit or similar space, or a manager of a residential unit or similar
47 space, who, for a fee or other charge, brokers, coordinates, makes available or
48 otherwise arranges for the rental of the residential unit or similar space for the
49 purpose of transient lodging.

50 (b) “Residential unit or similar space”:

51 (1) Except as otherwise provided in subparagraph (2), means a single
52 family residence, individual residential unit within a larger building, motor

1 home, trailer, boat, tent or other vehicle, vessel or structure, including, without
2 limitation, any portion of any such vehicle, vessel or structure.

3 (2) Does not include any portion of a hotel, motel or other commercial
4 property.

5 (c) "Transient lodging" has the meaning ascribed to it in the ordinance
6 adopted pursuant to NRS 268.0195 by the city council or other governing body of
7 an incorporated city to define the term "transient lodging" for the purpose of all
8 taxes imposed by the city council or other governing body on the rental of
9 transient lodging in the incorporated city.

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