

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	☐	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.

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:**

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

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 ~~that~~, if the board of county commissioners authorizes an owner, lessee or other lawful occupant of a residential unit or similar space located in the county, or a manager of such a residential unit or similar space, to rent the residential unit or similar space for the purpose of transient lodging:

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

(b) An accommodations facilitator who, for a fee or other charge, brokers, coordinates, makes available or otherwise arranges for the rental of a residential unit or similar space in the county for the purpose of transient lodging ~~in the county~~ and who, on behalf of the owner, ~~operator or manager~~ lessee or other lawful occupant of the ~~transient lodging~~ residential unit or similar space, or a manager of the residential unit or similar space, collects the gross receipts from the rental of ~~such transient lodging~~ the residential unit or similar space 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. For the purposes of paragraph (b) of subsection 1, the accommodations facilitator shall be deemed to be engaged in the business of providing transient lodging and to be the person providing the transient lodging solely for the purposes of imposing, collecting and remitting all taxes on the gross receipts from the rental of transient lodging. The provisions of this section must not be interpreted or construed to create, expand or alter any other liability, duty, obligation or responsibility of the accommodations facilitator for, or relating to, the residential unit or similar space.

3. As used in this section:

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

(b) "Residential unit or similar space":

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

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

(c) "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 ~~that~~, if an ordinance adopted by the city council or other governing body of an incorporated city authorizes an owner, lessee or other lawful occupant of a residential unit or similar space located in the incorporated city, or a manager of such a residential unit or similar space, to rent the residential unit or similar space for the purpose of transient lodging:

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

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

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

3. As used in this section:

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

(b) "Residential unit or similar space":

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

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

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

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

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