

Amendment No. 789

Assembly Amendment to Assembly Bill No. 363	(BDR 20-636)
<b>Proposed by:</b> Assembly Committee on Revenue	
<b>Amendment Box:</b> Replaces Amendment No. 728.	
<b>Amends:</b> Summary: No Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes	

Adoption of this amendment will MAINTAIN the 2/3s majority vote requirement for final passage of A.B. 363 (§§ 7-9, 13, 20-22, 25).

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: 5/26/2021

A.B. No. 363—Revises provisions governing transient lodging. (BDR 20-636)





ASSEMBLY BILL NO. 363—~~[ASSEMBLYWOMAN]~~ ASSEMBLYMEN NGUYEN AND  
ROBERTS

MARCH 22, 2021

Referred to Committee on Government Affairs

SUMMARY—Revises provisions governing transient lodging. (BDR 20-636)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.  
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 transient lodging; requiring the governing ~~[body]~~ bodies of ~~[a county or city]~~ certain counties and cities to establish certain requirements relating to the rental of residential units as transient lodging; requiring certain persons to obtain ~~[a permit]~~ an authorization for the rental of a residential unit as transient lodging; setting forth various requirements to obtain such ~~[a permit]~~ an authorization; requiring certain accommodations facilitators to collect and remit taxes on the rental of residential units as transient lodging; revising provisions relating to the authority of a county or city to require a hosting platform to provide certain reports and information to the county or city; ~~[providing a penalty]~~ and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

Existing law requires the governing body of a county or city to adopt an ordinance defining the term “transient lodging” for the purposes of all taxes imposed by the governing body on the rental of transient lodging. (NRS 244.33565, 268.0195) This bill establishes various requirements that apply in a county whose population is 700,000 or more (currently Clark County) and in a city in a county whose population is 700,000 or more (currently Boulder City, Henderson, Las Vegas, Mesquite and North Las Vegas) for: (1) a person who seeks to provide for rent a residential unit or a room ~~[for space]~~ within a residential unit for the purposes of transient lodging independently or using an accommodations facilitator; and (2) an accommodations facilitator.

Sections 13 and 25 of this bill require the governing body of ~~[a city or county]~~ a county whose population is 700,000 or more and city in a county whose population is 700,000 or more to include residential units and rooms ~~[for spaces]~~ in residential units in the definition of “transient lodging” for the purposes of all taxes imposed on the rental of transient lodging.

Sections 7 and 20 of this bill require ~~[a]~~ the governing ~~[body]~~ bodies of certain counties and cities to adopt an ordinance regulating: (1) the rental of a residential unit or a room ~~[for space]~~ within a residential unit for the purposes of transient lodging; and (2) accommodations facilitators.

Sections 8 and 21 of this bill require with certain exceptions, that in certain counties and cities a person who ~~[provides]~~ makes available for rent a residential unit or a room ~~[for space]~~ within a residential unit for purposes of transient lodging to hold ~~[a permit]~~ : (1) an

21 authorization issued by the governing body of the county or city in which the residential unit  
22 is located ; and (2) a state business license.

23 Sections 9 and 22 of this bill set forth the requirements to obtain ~~{a permit}~~ an  
24 authorization from the governing body of ~~{a county or city}~~ certain counties and cities  
25 which require a person to submit an application to the governing body . ~~{and the}~~ The  
26 governing body ~~{to}~~ may hold a public hearing on the application. Sections 9 and 22 also  
27 establish various requirements for the holder of ~~{a permit}~~ an authorization, including  
28 requirements to pay an annual fee to the governing body for the ~~{permit}~~ authorization,  
29 designate a local representative for the rental and maintain liability coverage for the  
30 residential unit.

31 Sections 10 and 23 of this bill authorize the governing body of ~~{a county or city}~~ certain  
32 counties and cities to provide in the ordinance ~~{(1)}~~ for (1) the suspension or revocation of  
33 ~~{a permit}~~ an authorization; (2) ~~{that a violation of any requirement of the ordinance is~~  
34 ~~punishable as a misdemeanor; and (3) for}~~ the imposition of ~~{fines and}~~ civil penalties on a  
35 holder of an authorization or an accommodations facilitator for a violation of the  
36 ordinance ~~{1}~~ ; and (3) the imposition of civil penalties or fines on a person who makes  
37 available for rent a residential unit or room within a residential unit without obtaining  
38 an authorization.

39 Sections 10.5 and 23.5 of this bill provide that, with certain exceptions, the governing  
40 bodies of certain counties and cities may impose additional requirements on a person or  
41 accommodations facilitator related to the rental of a residential unit or a room within a  
42 residential unit for purposes of transient lodging.

43 Sections 11 and 24 of this bill ~~require the governing body of a city or county that~~  
44 ~~authorizes the rental of a residential unit or a room or space within a residential unit for the~~  
45 ~~purpose of transient lodging to}~~ provide that if an authorization is issued for the rental of a  
46 residential unit or a room within a residential unit for purposes of transient lodging, the  
47 governing bodies of certain counties or cities must require an accommodations facilitator  
48 who ~~{for a fee or other charge}~~ brokers, coordinates, makes available or otherwise arranges  
49 for the rental of the residential unit or a room or space within the residential unit for the  
50 purpose of transient lodging ~~{and who collects gross receipts for the rental of such transient~~  
51 ~~lodging}~~ to collect and remit to the county or city, as applicable, the taxes on the rental of  
52 transient lodging imposed in the county or city, as applicable. Sections 11 and 24 further  
53 provide that: (1) such an accommodations facilitator is deemed to be providing transient  
54 lodging for the sole purpose of imposing, collecting and remitting the taxes on the rental of  
55 transient lodging; and (2) the provisions of these sections must not be interpreted to , and the  
56 governing body shall not, create, expand or alter the liabilities, duties, obligations or  
57 responsibilities of the accommodations facilitator with respect to the rental of the residential  
58 unit or a room ~~{or space}~~ within the residential unit.

59 Sections 1.5 and 14.5 of this bill provide that sections 1.5-11 and 14.5-24,  
60 respectively, apply to: (1) a county whose population is 700,000 or more; and (2) a city in  
61 a county whose population is 700,000 or more. Sections 1.5 and 14.5 exempt from the  
62 requirements of sections 1.5-11 and 14.5-24, respectively, a residential unit located  
63 within a building that is: (1) located on land that is not zoned exclusively for residential  
64 use; and (2) owned or operated by a person or an affiliate of a person holding a  
65 nonrestricted license for gaming. Sections 3-6 and 16-19 of this bill define various terms  
66 relating to rentals for the purposes of provisions governing transient lodging.

67 Existing law authorizes the governing body of a county or city to require the submission  
68 of quarterly reports by: (1) an online hosting platform that facilitates the rental of a residential  
69 unit or a room or space within a residential unit for the purposes of transient lodging; and (2)  
70 certain owners or lessees who use hosting platforms to facilitate such rentals. (NRS 244.1545,  
71 268.0957) Sections 12 and 26 of this bill revise this requirement to require: (1) the governing  
72 body of a county whose population is 700,000 or more; or (2) the governing body of a city  
73 in a county whose population is 700,000 or more to require the submission of such a  
74 quarterly report by an accommodations facilitator . ~~{and (2)}~~ Sections 12 and 26 also  
75 require the {agency of the county or city which receives the report} accommodations  
76 facilitator to provide a copy of the report to the Department of Taxation.

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 the provisions set forth as sections ~~1.5~~ 1.5 to 11, inclusive, of this act.

**Sec. 1.5.** 1. The provisions of sections 1.5 to 11, inclusive, of this act apply to a county whose population is 700,000 or more.

2. The provisions of sections 1.5 to 11, inclusive, of this act do not apply to a residential unit located within a building that is:

(a) Located on land not zoned exclusively for residential use; and

(b) Owned or operated by a person who holds a nonrestricted license for gaming issued pursuant to NRS 463.170 or an affiliate of a person who holds a nonrestricted license for gaming.

3. As used in this section:

(a) "Affiliate" has the meaning ascribed to it in NRS 463.0133.

(b) "Nonrestricted license" has the meaning ascribed to it in NRS 463.0177.

**Sec. 2.** ~~As used in sections 1.5 to 11, inclusive, of this act, unless the context otherwise requires, the words and terms defined in sections 3 to 6, inclusive, of this act have the meanings ascribed to them in those sections.~~

**Sec. 3.** "Accommodations facilitator" means a person, other than the owner, lessee or other lawful occupant of a residential unit, ~~for similar space,~~ or a manager of a residential unit, ~~for 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,~~ a room within a residential unit for the purpose of transient lodging. The term includes, without limitation, a hosting platform.

**Sec. 3.5.** "Authorization" means a permit, license, registration or any other type of approval or authorization issued by a board of county commissioners or its designee to a person who, independently or using an accommodations facilitator, makes available for rent a residential unit or a room within a residential unit for the purposes of transient lodging.

**Sec. 4.** "Hosting platform" means a person who, for a fee or other charge, provides on an Internet website an online platform that facilitates the rental of a residential unit or a room ~~for space,~~ within a residential unit by an owner or lessee of the residential unit for the purposes of transient lodging, including, without limitation, through advertising, matchmaking or other means.

**Sec. 5.** "Residential unit" means a single-family residence or an individual residential unit within a larger building, including, without limitation, ~~an apartment,~~ a condominium, townhouse, ~~or~~ duplex ~~or~~ or other multifamily dwelling. The term does not include a timeshare or other property subject to the provisions of chapter 119A of NRS.

**Sec. 6.** "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 in the county.

**Sec. 7.** ~~1. Each~~ A board of county commissioners shall adopt and enforce an ordinance regulating:

(a) The rental of a residential unit or a room ~~for space,~~ within a residential unit for the purposes of transient lodging in the county; and

(b) Accommodations facilitators.

2. The ordinance adopted pursuant to subsection 1 must, without limitation:

1 (a) Require the rental to meet the definition of “transient lodging” set forth  
2 in the ordinance adopted pursuant to NRS 244.33565 by the board of county  
3 commissioners. ~~++~~

4 (b) Set forth the requirements for an application for ~~{a permit}~~ an  
5 authorization issued pursuant to section 9 of this act ++, including, without  
6 limitation, designating an agency, officer or department of the county to  
7 administer applications for authorizations.

8 (c) Establish the amount of:

9 (1) The annual fee for ~~{a permit}~~ an authorization issued pursuant to  
10 section 9 of this act; and

11 (2) The minimum liability coverage the holder of ~~{a permit}~~ an  
12 authorization must maintain for the residential unit. ++

13 (d) Prohibit the rental of a residential unit or a room ~~{or space}~~ within a  
14 residential unit ~~{for a period of less than 3 days}~~ that is located in an apartment  
15 building.

16 (e) Prohibit the rental of a residential unit or a room within a residential unit  
17 for less than the minimum period for the residential unit. If the residential unit:

18 (1) Is owner-occupied, the minimum period for the rental is 1 night.

19 (2) Is not owner-occupied, the minimum period for the rental is 2 nights.

20 (f) Establish requirements to ensure a minimum distance ~~{of 1,000}~~ :

21 (1) Of 660 feet between any residential units offered for rent for the  
22 purposes of transient lodging, except for residential units in a multifamily  
23 dwelling, and any other minimum separation requirement the board determines  
24 is necessary;

25 ~~{-- (f) Limit the}~~ and

26 (2) Of 2,500 feet between any residential units offered for rent for the  
27 purposes of transient lodging and a resort hotel, as defined in NRS 463.01865.

28 (g) Establish the maximum occupancy ~~{of the}~~ requirements for a residential  
29 unit ~~{or~~

30 ~~{-- (1) Not more than two persons per room, including children; and~~

31 ~~{-- (2) A maximum of four bedrooms in the residential unit that may be~~  
32 ~~rented for purposes of transient lodgings.~~

33 ~~{-- (g) Prohibit}, which may not exceed 16 persons per residential unit.~~

34 (h) Except as otherwise provided in subsection 5, prohibit the issuance of ~~{a~~  
35 permit} an authorization pursuant to section 9 of this act:

36 (1) If the issuance would result in more than 10 percent of the residential  
37 units or rooms ~~{or spaces}~~ within the residential units in a multifamily dwelling  
38 being rented for the purposes of transient lodging or if the issuance would violate  
39 a prohibition against such rentals or a stricter limitation established by the owner  
40 of the multifamily dwelling; or

41 (2) For a residential unit or a room ~~{or space}~~ within a residential unit  
42 that is located in a common-interest community, unless the governing documents  
43 of the community expressly authorize the rental of a residential unit or a room  
44 ~~{or space}~~ within a residential unit for the purposes of transient lodging. ++

45 ~~{(h)} (i) Establish a maximum number of ~~{permits}~~ authorizations a person~~  
46 ~~may hold ++, which may not exceed five authorizations per state business license.~~

47 ~~{(i)} (j) Establish a maximum number of authorizations that may be issued~~  
48 ~~for the rental of rooms within a single residential unit.~~

49 (k) Define “party” as a gathering of people that exceeds the maximum  
50 occupancy of the residential unit established by the board of county  
51 commissioners pursuant to paragraph ~~{(f)}~~ (g) and prohibit the use of the  
52 residential unit for parties, weddings, events or other large gatherings. ++

~~[(j)]~~ (l) Establish specific requirements for noise, trash and security for the rental of the residential unit or a room ~~for space~~ within the residential unit for the purposes of transient lodging. ~~and~~

~~[(k)]~~ (m) Establish a process for ~~any neighbor of~~ a person ~~issued a permit pursuant to section 9 of this act~~ to report violations of the requirements established in ~~an~~ the ordinance adopted pursuant to subsection 1 or any other issues resulting from the rental of the residential unit or a room ~~for space~~ within the residential unit for the purposes of transient lodging.

(n) Establish a schedule of civil penalties for violations of the ordinance adopted pursuant to subsection 1 by a holder of an authorization and an accommodations facilitator. A civil penalty imposed pursuant to such an ordinance may not exceed \$1,000 for a single violation or the nightly rental value of the residential unit or room within the residential unit, whichever is greater.

3. The ordinance adopted pursuant to subsection 1 may establish a schedule of civil penalties or fines to impose on a person who makes available a residential unit or room within a residential unit without holding an authorization issued pursuant to section 9 of this act. Any such civil penalty or fine for a single violation must not be less than \$1,000 or more than \$10,000. If the ordinance includes a schedule of civil penalties of fines pursuant to this subsection, the board of county commissioners must establish standards for determining the amount of the civil penalty or fine which take into account, without limitation:

(a) The severity of the violation;

(b) Whether the person who committed the violation acted in good faith; and

(c) Any history of previous violations of the provisions of the ordinance or any other ordinance related to transient lodging.

4. A board of county commissioners shall not enact or enforce a complete prohibition on the rental of a residential unit or a room ~~for space~~ within a residential unit for the purposes of transient lodging.

~~[(4)]~~ Any ordinance or regulation which is inconsistent with this ~~section~~ subsection is null and void and the board of county commissioners shall repeal any such ordinance or regulation.

Sec. 8. 1. ~~Every~~ Except as otherwise provided in subsection 5 of section 7 of this act, every person who makes available for rent a residential unit or a room ~~for space~~ within a residential unit for the purposes of transient lodging in a county must hold:

(a) ~~A permit~~ An authorization issued pursuant to section 9 of this act by the board of county commissioners of the county in which the transient lodging is located ~~or~~ or its designee; and

(b) A state business license.

2. The ~~permit~~ authorization and the state business license held by the person must be displayed in the residential unit and ~~the holder of the permit and state business license must include~~ both the ~~permit~~ authorization number assigned by the county and the business identification number assigned by the Secretary of State pursuant to chapter 76 of NRS must be included in any listing or advertisement for the rental of the residential unit or a room ~~for space~~ within the residential unit ~~or~~, including any listing or advertisement created by an accommodations facilitator.

3. Upon the request of a board of county commissioners or its designee, an accommodations facilitator shall report all current listings of a residential unit or a room within a residential unit that the accommodations facilitator brokers, coordinates, makes available or otherwise arranges for the rental of for the purpose of transient lodging.

1 4. A board of county commissioners or its designee may require an  
2 accommodations facilitator to verify that a residential unit or room within a  
3 residential unit has been issued an authorization pursuant to section 9 of this act  
4 before the accommodations facilitator may broker, coordinate, make available or  
5 otherwise arrange for the rental of a residential unit or a room within a  
6 residential unit for a fee.

7 Sec. 9. 1. ~~For~~ Except as otherwise provided in subsection 5 of section 7 of  
8 this act, a person who wishes to offer for rent a residential unit or a room ~~for~~  
9 ~~space~~ within a residential unit for the purposes of transient lodging ~~in this~~  
10 ~~State~~ independently or using an accommodations facilitator must file a written  
11 application for ~~a permit~~ an authorization with the ~~county clerk~~ agency, officer  
12 or department designated by the board of county commissioners in the ordinance  
13 and in the form set forth in the ordinance adopted pursuant to section 7 of this  
14 act.

15 2. Upon receipt of an application for ~~a permit~~ an authorization, the  
16 ~~county clerk shall set the application for~~ board of county commissioners may  
17 hold a public hearing ~~at a regular meeting of the board of county commissioners~~  
18 ~~and give not less than 10 days' written notice of the public hearing to the~~  
19 ~~applicant~~ on the application.

20 3. Before ~~holding a public hearing~~, granting, denying or renewing an  
21 authorization, the board of county commissioners or its designee may conduct  
22 any necessary health, safety or fire inspection of the residential unit. The costs of  
23 any inspection must be paid by the applicant.

24 4. ~~Following the public hearing, the~~ The board of county commissioners  
25 or its designee may grant or deny the ~~permit~~ authorization. If the board of  
26 county commissioners or its designee grants ~~a permit~~ an authorization, the  
27 board or its designee, as applicable, shall include such terms and conditions for  
28 the rental of the residential unit or a room ~~for space~~ within the residential unit  
29 for the purposes of transient lodging that the board or its designee deems  
30 necessary for the health and safety of the residents of the county. The conditions  
31 imposed by the board or designee must include, without limitation, provisions  
32 stipulating that the holder of the ~~permit~~ authorization is subject to the oversight  
33 and enforcement authority of the county and the local health authority, law  
34 enforcement agency and fire department having jurisdiction in the county.

35 5. A person who is granted ~~a permit~~ an authorization pursuant to this  
36 section must, without limitation:

37 (a) Pay an annual fee for the ~~permit~~ authorization in an amount  
38 established in the ordinance adopted by the board of county commissioners  
39 pursuant to section 7 of this act. The board of county commissioners may  
40 increase the annual fee in an amendment to the ordinance.

41 (b) Maintain insurance which identifies that the property is used for  
42 transient lodging with a minimum liability coverage in an amount set forth in the  
43 ordinance adopted pursuant to section 7 of this act.

44 (c) Have a designated local representative who is responsible for the rental  
45 and available 24 hours a day, seven days a week to respond to any issues relating  
46 to the residential unit.

47 (d) Include educational information in the residential unit for any renters,  
48 which must include, without limitation, the occupancy limitations for the  
49 residential units, emergency telephone numbers, the telephone number of the  
50 designated local representative, safety information, trash requirements, parking  
51 rules and noise regulations.

52 (e) Ensure that the address of the residential unit is clearly visible from the  
53 roadway.

(f) Maintain the residential unit in a safe and hazard-free condition, including, without limitation, all mechanical, electrical and plumbing systems within the residential unit.

(g) Ensure that the residential unit is equipped with a fire extinguisher, a smoke alarm or detector and a carbon monoxide alarm ~~or detector.~~

**Sec. 10.** In accordance with the ordinance adopted pursuant to section 7 of this act, a board of county commissioners or its designee may:

1. Suspend or revoke any ~~permit~~ authorization issued pursuant to section 9 of this act for any violation of the ordinance;

~~2. Make a violation of any provision of the ordinance a misdemeanor and punishable as such; and~~

~~3. Impose a fine or civil penalty on the holder of a permit~~ an authorization or an accommodations facilitator for a violation of any provision of the ordinance in accordance with the schedule of civil penalties set forth in the ordinance; and

3. Impose a civil penalty or fine on a person who makes available a residential unit or a room within a residential unit without holding an authorization issued pursuant to section 9 of this act in accordance with the schedule of civil penalties or fines set forth in the ordinance, if any.

**Sec. 10.5.** 1. Except as otherwise provided in subsection 2, a board of county commissioners may impose additional requirements on a person or accommodations facilitator related to the rental of a residential unit or a room within a residential unit for purposes of transient lodging that are more restrictive than the provisions of sections 1.5 to 11, inclusive, of this act.

2. A board of county commissioners shall not enact or enforce a complete prohibition on the rental of a residential unit or a room within a residential unit for the purposes of transient lodging.

3. A board of county commissioners may impose a civil penalty or fine on a person or accommodations facilitator for a violation of any additional requirement imposed on a person or accommodations facilitator pursuant to subsection 1.

**Sec. 11.** 1. Notwithstanding any other provision of law, if the board of county commissioners or its designee issues a permit an authorization pursuant to section 9 of this act to authorize an owner, lessee or other lawful occupant of a residential unit or a room for space within a residential unit located in the county, or a manager of such a residential unit, to rent the residential unit or a room for space within the residential unit for the purpose of transient lodging:

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

(b) An accommodations facilitator who brokers, coordinates, makes available or otherwise arranges for the rental of a residential unit or a room for space within a residential unit in the county for the purpose of transient lodging and who, on behalf of the owner, lessee or other lawful occupant of the residential unit, or a manager of the residential unit, collects the gross receipts from the rental of the residential unit or a room or space within the residential

~~unit~~ 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 and a board of county commissioners shall not, create, expand or alter any other liability, duty, obligation or responsibility of the accommodations facilitator for, or relating to, the residential unit or a room ~~for space~~ within the residential unit.

Sec. 12. NRS 244.1545 is hereby amended to read as follows:

244.1545 1. The board of county commissioners ~~may~~:

(a) ~~shall~~ In a county whose population is 700,000 or more shall adopt an ordinance requiring ~~;~~

~~(a) A hosting platform~~ an accommodations facilitator that facilitates the rental of a residential unit in the county or a room ~~for space~~ within such a residential unit for the purposes of transient lodging to submit a quarterly report to an agency of the county of the information required by subsection 2 that is collected by the ~~hosting platform~~ accommodations facilitator.

(b) ~~An~~ In a county whose population is less than 700,000 may adopt an ordinance requiring an accommodations facilitator that facilitates the rental of a residential unit in the county or a room within such a residential unit for the purposes of transient lodging to submit a quarterly report to an agency of the county of the information required by subsection 2 that is collected by the accommodations facilitator.

(c) May adopt an ordinance requiring an owner or lessee which uses ~~a hosting platform~~ an accommodations facilitator that facilitates the rental of a residential unit in the county or a room ~~for space~~ within such a residential unit for the purposes of transient lodging to submit a quarterly report to an agency of the county of any information required by subsection 2 regarding the rental that is not collected by the ~~hosting platform~~ accommodations facilitator.

2. The report required by subsection 1 must state, for the quarter:

(a) The number of bookings, listings, owners and lessees for the county;

(b) The average number of bookings per listing for the county;

(c) Current year-to-date booking value for the county;

(d) Current year-to-date revenue collected from all rentals through the ~~hosting platform~~ accommodations facilitator in the county, disaggregated by owner or lessee; and

(e) The average length of a rental in the county.

3. ~~An agency of the county~~ accommodations facilitator that receives ~~submits the report required by subsection 1 shall provide a copy of the report to the Department of Taxation on a quarterly basis.~~

4. An ordinance adopted pursuant to subsection 1 must authorize an agency of the county to issue subpoenas for the production of documents, records or materials relevant for determining whether a residential unit in the county or a room ~~for space~~ within such a residential unit has been rented in violation of any law of this State or an ordinance adopted by the board of county commissioners of the county. The ordinance must provide that such a subpoena may be issued only if:

(a) There is evidence sufficient to support a reasonable belief that a residential unit in the county or a room ~~for space~~ within such a residential unit has been rented or is being rented in violation of any law of this State or an ordinance adopted by the board of county commissioners of the county; and

(b) The subpoena identifies the rental alleged to be in violation of any law of this State or an ordinance adopted by the board of county commissioners of the county and the provision of law or ordinance allegedly violated.

➤ A subpoena issued pursuant to the ordinance must be mailed by regular and certified mail to the ~~hosting platform~~ *accommodations facilitator* or, if applicable, the owner or lessee who was required to file a quarterly report regarding the rental pursuant to the ordinance.

~~4.1~~ 5. An ordinance adopted pursuant to subsection 1 must require:

(a) ~~[A hosting platform]~~ *An accommodations facilitator* to whom a subpoena has been issued pursuant to the ordinance to:

(1) Provide notice of the subpoena to the user of the ~~hosting platform~~ *accommodations facilitator* who provided the rental identified in the subpoena.

(2) Produce any subpoenaed books, papers or documents not later than 21 days after providing the notice required by subparagraph (1) unless otherwise ordered by a court.

(b) An owner or lessee of a rental to whom a subpoena has been issued pursuant to the ordinance to produce any subpoenaed books, papers or documents not later than 21 days after the issuance of the subpoena, unless otherwise ordered by a court.

~~5.1~~ 6. If a person to whom a subpoena has been issued pursuant to an ordinance adopted pursuant to subsection 1 refuses to produce any document, record or material that the subpoena requires, the agency of the county issuing the subpoena may apply to the district court for the judicial district in which the county is located for the enforcement of the subpoena in the manner provided by law for the enforcement of a subpoena in a civil action.

~~6.1~~ 7. As used in this section:

(a) *"Accommodations facilitator" has the meaning ascribed to it in section 3 of this act.*

(b) ~~"Hosting platform" means a person who, for a fee or other charge, provides on an Internet website an online platform that facilitates the rental of a residential unit or a room or space within a residential unit by an owner or lessee of the residential unit for the purposes of transient lodging, including, without limitation, through advertising, matchmaking or other means.~~

~~—(b.1) has the meaning ascribed to it in section 4 of this act.~~

(c) ~~"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. The term does not include a timeshare or other property subject to the provisions of chapter 119A of NRS.~~ *has the meaning ascribed to it in section 5 of this act.*

**Sec. 13.** NRS 244.33565 is hereby amended to read as follows:

244.33565 1. Each board of county commissioners shall adopt an ordinance that defines the term "transient lodging" for the purposes of all taxes imposed by the board on the rental of transient lodging. The ordinance must specify the types of lodging to which the taxes apply.

2. The definition adopted by the board ~~must~~:

(a) In a county whose population is 700,000 or more, must include residential units and rooms ~~for spaces~~ in residential units; ~~and~~ ~~may~~

(b) May include rooms or spaces in any one or more of the following:

~~(a.1)~~ (1) Hotels;

~~(a.2)~~ (2) Motels;

~~(a.3)~~ (3) Apartments;

~~[(d)]~~ (4) Time-share projects, except when an owner of a unit in the time-share project who has a right to use or occupy the unit is occupying the unit pursuant to a time-share instrument as defined in NRS 119A.150;

~~[(e)]~~ ~~[(d)]~~ (5) Apartment hotels;

~~[(f)]~~ ~~[(e)]~~ (6) Vacation trailer parks;

~~[(g)]~~ ~~[(f)]~~ (7) Campgrounds;

~~[(h)]~~ ~~[(g)]~~ (8) Parks for recreational vehicles; and

~~[(i)]~~ ~~[(h)]~~ (9) Any other establishment that rents rooms or spaces to temporary or transient guests.

3. The board may provide one or more different definitions pursuant to subsection 1 for different jurisdictions within the county in which the taxes are collected. Unless the governing body of the governmental entity that collects the taxes consents by majority vote to a change, each definition must be consistent with the past practices of the specific jurisdiction in which the taxes are collected.

4. *As used in this section, "residential unit" has the meaning ascribed to it in section 5 of this act.*

Sec. 14. Chapter 268 of NRS is hereby amended by adding thereto the provisions set forth as sections ~~[(15)]~~ 14.5 to 24, inclusive, of this act.

Sec. 14.5. 1. The provisions of sections 14.5 to 24, inclusive, of this act apply to a city in a county whose population is 700,000 or more.

2. The provisions of sections 14.5 to 24, inclusive, of this act do not apply to a residential unit located within a building that is:

(a) Located on land not zoned exclusively for residential use; and

(b) Owned or operated by a person who holds a nonrestricted license for gaming issued pursuant to NRS 463.170 or an affiliate of a person who holds a nonrestricted license for gaming.

3. As used in this section:

(a) "Affiliate" has the meaning ascribed to it in NRS 463.0133.

(b) "Nonrestricted license" has the meaning ascribed to it in NRS 463.0177.

Sec. 15. *As used in sections ~~[(15)]~~ 14.5 to 24, inclusive, of this act, unless the context otherwise requires, the words and terms defined in sections 16 to 19, inclusive, of this act have the meanings ascribed to them in those sections.*

Sec. 16. "Accommodations facilitator" means a person, other than the owner, lessee or other lawful occupant of a residential unit, ~~for similar space,~~ or a manager of a residential unit, ~~for 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,~~ a room within a residential unit for the purpose of transient lodging. The term includes, without limitation, a hosting platform.

Sec. 16.5. "Authorization" means a permit, license, registration or any other type of approval or authorization issued by a city council or other governing body of an incorporated city or its designee to a person who, independently or using an accommodations facilitator, makes available for rent a residential unit or a room within a residential unit for the purposes of transient lodging.

Sec. 17. "Hosting platform" means a person who, for a fee or other charge, provides on an Internet website an online platform that facilitates the rental of a residential unit or a room ~~for space,~~ within a residential unit by an owner or lessee of the residential unit for the purposes of transient lodging, including, without limitation, through advertising, matchmaking or other means.

Sec. 18. "Residential unit" means a single-family residence or an individual residential unit within a larger building, including, without limitation, ~~an apartment,~~ a condominium, townhouse, ~~for,~~ duplex ~~for,~~ or other multifamily

dwelling. The term does not include a timeshare or other property subject to the provisions of chapter 119A of NRS.

Sec. 19. "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. 20. 1. ~~Each~~ A city council or other governing body of an incorporated city shall adopt and enforce an ordinance regulating:

(a) The rental of a residential unit or a room ~~for space~~ within a residential unit for the purposes of transient lodging in the incorporated city; and

(b) Accommodations facilitators.

2. The ordinance adopted pursuant to subsection 1 must, without limitation:

(a) Require the rental to meet the definition of "transient lodging" set forth in the ordinance adopted pursuant to NRS 268.0195 by the city council or other governing body of an incorporated city. ~~It~~

(b) Set forth the requirements for an application for ~~a permit~~ an authorization issued pursuant to section 22 of this act ~~It~~, including, without limitation, designating an agency, officer or department of the incorporated city to administer applications for authorizations.

(c) Establish the amount of:

(1) The annual fee for ~~a permit~~ an authorization issued pursuant to section 22 of this act; and

(2) The minimum liability coverage the holder of ~~a permit~~ an authorization must maintain for the residential unit. ~~It~~

(d) Prohibit the rental of a residential unit or a room ~~for space~~ within a residential unit ~~for a period of less than 3 days~~ that is located in an apartment building.

(e) Prohibit the rental of a residential unit or a room within a residential unit for less than the minimum period for the residential unit. If the residential unit:

(1) Is owner-occupied, the minimum period for the rental is 1 night.

(2) Is not owner-occupied, the minimum period for the rental is 2 nights.

(f) Establish requirements to ensure a minimum distance ~~of 1,000~~:

(1) Of 660 feet between any residential units offered for rent for the purposes of transient lodging, except for residential units in a multifamily dwelling, and any other minimum separation requirement the city council or other governing body of the incorporated city, as applicable, determines is necessary;

~~— (f) Limit; and~~

(2) Of 2,500 feet between any residential units offered for rent for the purposes of transient lodging and a resort hotel, as defined in NRS 463.01865.

(g) Establish the maximum occupancy ~~of the~~ requirements for a residential unit ~~to:~~

~~— (1) Not more than two persons per room, including children; and~~

~~— (2) A maximum of four bedrooms in the residential unit that may be rented for purposes of transient lodging;~~

~~— (g) Prohibit, which may not exceed more than 16 persons per residential unit.~~

(h) Except as otherwise provided in subsection 5, prohibit the issuance of ~~a permit~~ an authorization pursuant to section 22 of this act:

(1) If the issuance would result in more than 10 percent of the residential units or rooms ~~for spaces~~ within the residential units in a multifamily dwelling being rented for the purposes of transient lodging or if the issuance would violate

1 a prohibition against such rentals or a stricter limitation established by the owner  
2 of the multifamily dwelling; or

3 (2) For a residential unit or a room ~~for space~~ within a residential unit  
4 that is located in a common-interest community, unless the governing documents  
5 of the community expressly authorize the rental of a residential unit or a room  
6 ~~for space~~ within a residential unit for the purposes of transient lodging. ~~ff~~

7 ~~ff~~ (i) Establish a maximum number of ~~permits~~ authorizations a person  
8 may hold ~~ff~~

9 ~~ff~~ (i) , which may not exceed five authorizations per state business license.

10 (j) Establish a maximum number of authorizations that may be issued for the  
11 rental of rooms within a single residential unit.

12 (k) Define "party" as a gathering of people that exceeds the maximum  
13 occupancy of the residential unit established by the city council or governing  
14 body of the incorporated city pursuant to paragraph ~~ff~~ (g) and prohibit the use  
15 of the residential unit for parties, weddings, events or other large gatherings. ~~ff~~

16 ~~ff~~ (l) Establish specific requirements for noise, trash and security for the  
17 rental of the residential unit or a room ~~for space~~ within the residential unit for  
18 the purposes of transient lodging. ~~ff~~ and

19 ~~ff~~ (m) Establish a process for ~~any neighbor of~~ a person ~~issued a permit~~  
20 ~~pursuant to section 22 of this act~~ to report violations of the requirements  
21 established in ~~ff~~ the ordinance adopted pursuant to subsection 1 or any other  
22 issues resulting from the rental of the residential unit or a room ~~for space~~ within  
23 the residential unit for the purposes of transient lodging.

24 (n) Establish a schedule of civil penalties for violations of the ordinance  
25 adopted pursuant to subsection 1 by a holder of an authorization and an  
26 accommodations facilitator. A civil penalty imposed pursuant to such an  
27 ordinance may not exceed \$1,000 for a single violation or the nightly rental value  
28 of the residential unit or room within the residential unit, whichever is greater.

29 3. The ordinance adopted pursuant to subsection 1 may establish a schedule  
30 of civil penalties or fines to impose on a person who makes available a residential  
31 unit or room within a residential unit without holding an authorization issued  
32 pursuant to section 22 of this act. Any such civil penalty or fine for a single  
33 violation must not be less than \$1,000 or more than \$10,000. If the ordinance  
34 includes a schedule of civil penalties of fines pursuant to this subsection, the city  
35 council or other governing body of an incorporated city must establish standards  
36 for determining the amount of the civil penalty or fine which take into account,  
37 without limitation:

38 (a) The severity of the violation;

39 (b) Whether the person who committed the violation acted in good faith; and

40 (c) Any history of previous violations of the provisions of the ordinance or  
41 any other ordinance related to transient lodging.

42 4. The city council or other governing body of an incorporated city shall not  
43 enact or enforce a complete prohibition on the rental of a residential unit or a  
44 room ~~for space~~ within a residential unit for the purposes of transient lodging.

45 ~~ff~~ [4.] Any ordinance or regulation which is inconsistent with this ~~section~~  
46 subsection is null and void and the city council or other governing body of an  
47 incorporated city shall repeal any such ordinance or regulation.

48 5. The ordinance adopted pursuant to subsection 1 must allow any person  
49 who has been lawfully issued a permit, license, registration or any other form of  
50 authorization from the city council or other governing body of the incorporated  
51 city or its designee before January 1, 2022, to make available for rent a  
52 residential unit or a room within a residential unit for the purposes of transient  
53 lodging to continue to operate under his or her original authorization and any

1 subsequent authorizations issued by the city council or other governing body of  
2 the incorporated city or its designee despite any provisions of the ordinance  
3 which may conflict with the location or type of residential unit, including, without  
4 limitation, any requirements adopted by the ordinance for the minimum distance  
5 between residential units. The provisions of this subsection apply only to the  
6 original holder of a permit, license, registration or other form of authorization  
7 and do not transfer to subsequent owners or occupants of a residential unit or  
8 room within a residential unit.

9 Sec. 21. 1. ~~Every~~ Except as otherwise provided in subsection 5 of  
10 section 20 of this act, every person who makes available for rent a residential unit  
11 or a room ~~for space~~ within a residential unit for the purposes of transient  
12 lodging in an incorporated city must hold:

13 (a) ~~[A permit]~~ An authorization issued pursuant to section 22 of this act by  
14 the city council or other governing body of the incorporated city or its designee in  
15 which the transient lodging is located; and

16 (b) A state business license.

17 2. The ~~permit~~ authorization and the state business license held by the  
18 person must be displayed in the residential unit and ~~the holder of the permit and~~  
19 ~~state business license must include~~ both the ~~permit~~ authorization number  
20 issued by the incorporated city and the business identification number assigned  
21 by the Secretary of State pursuant to chapter 76 of NRS must be included in any  
22 listing or advertisement for the rental of the residential unit or a room ~~for space~~  
23 within the residential unit ~~for~~, including any listing or advertisement created by  
24 an accommodations facilitator.

25 3. Upon the request of a city council or other governing body of an  
26 incorporated city or its designee, an accommodations facilitator shall report all  
27 current listings of a residential unit or a room within a residential unit that the  
28 accommodations facilitator brokers, coordinates, makes available or otherwise  
29 arranges for the rental of for the purpose of transient lodging.

30 4. A city council or other governing body of an incorporated city or its  
31 designee may require an accommodations facilitator to verify that a residential  
32 unit or room within a residential unit has been issued an authorization pursuant  
33 to section 22 of this act before the accommodations facilitator may broker,  
34 coordinate, make available or otherwise arrange for the rental of a residential  
35 unit or a room within a residential unit for a fee.

36 Sec. 22. 1. ~~[A]~~ Except as otherwise provided in subsection 5 of section 20  
37 of this act, a person who wishes to offer for rent a residential unit or a room ~~for~~  
38 ~~space~~ within a residential unit for the purposes of transient lodging in this State  
39 independently or using an accommodations facilitator must file a written  
40 application for ~~a permit~~ an authorization with the ~~city clerk~~ agency, officer or  
41 department designated by the city council or other governing body of an  
42 incorporated city in the ordinance and in the form set forth in the ordinance  
43 adopted pursuant to section 20 of this act.

44 2. Upon receipt of an application for ~~a permit,~~ an authorization, the ~~city~~  
45 clerk shall set the application for city council or other governing body of an  
46 incorporated city may hold a public hearing ~~at a regular meeting of the city~~  
47 ~~council or other governing body of the incorporated city, as applicable, and give~~  
48 ~~not less than 10 days' written notice of the public hearing to the applicant.] on~~  
49 the application.

50 3. Before ~~holding a public hearing,~~ granting, denying or renewing an  
51 authorization, the city council or other governing body of the incorporated city ~~for~~  
52 or its designee, as applicable, may conduct any necessary health, safety or fire

1 inspection of the residential unit. The costs of any inspection must be paid by the  
2 applicant.

3 4. ~~Following the public hearing, the~~ The city council or other governing  
4 body of the incorporated city ~~or its designee~~, as applicable, may grant or deny  
5 the ~~permit~~ authorization. If the city council or governing body ~~or its designee~~  
6 grants ~~a permit~~ an authorization, the city council or governing body ~~or its~~  
7 designee, as applicable, shall include such terms and conditions for the rental of  
8 the residential unit or a room ~~for space~~ within the residential unit for the  
9 purposes of transient lodging that the city council or governing body ~~or its~~  
10 designee deems necessary for the health and safety of the residents of the  
11 incorporated city. The conditions imposed by the city council or governing body  
12 ~~or its designee~~, as applicable, must include, without limitation, provisions  
13 stipulating that the holder of the ~~permit~~ authorization is subject to the oversight  
14 and enforcement authority of the city and the local health authority, law  
15 enforcement agency and fire department having jurisdiction in the city.

16 5. A person who is granted ~~a permit~~ an authorization pursuant to this  
17 section must, without limitation:

18 (a) Pay an annual fee for the ~~permit~~ authorization in an amount  
19 established in the ordinance adopted by the city council or other governing body  
20 of the incorporated city pursuant to section 20 of this act. The city council or  
21 governing body, as applicable, may increase the annual fee in an amendment to  
22 the ordinance.

23 (b) Maintain insurance which identifies that the property is used for  
24 transient lodging with a minimum liability coverage in an amount set forth in the  
25 ordinance adopted pursuant to section 20 of this act.

26 (c) Have a designated local representative who is responsible for the rental  
27 and available 24 hours a day, seven days a week to respond to any issues relating  
28 to the residential unit.

29 (d) Include educational information in the residential unit for any renters,  
30 which must include, without limitation, the occupancy limitations for the  
31 residential unit, emergency telephone numbers, the telephone number of the  
32 designated local representative, safety information, trash requirements, parking  
33 rules and noise regulations.

34 (e) Ensure that the address of the residential unit is clearly visible from the  
35 roadway.

36 (f) Maintain the residential unit in a safe and hazard-free condition,  
37 including, without limitation, all mechanical, electrical and plumbing systems  
38 within the residential unit.

39 (g) Ensure that the residential unit is equipped with a fire extinguisher, a  
40 smoke alarm or detector and a carbon monoxide alarm ~~or detector~~.

41 Sec. 23. In accordance with the ordinance adopted pursuant to section 20  
42 of this act, the city council or other governing body of an incorporated city or its  
43 designee may:

44 1. Suspend or revoke any ~~permit~~ authorization issued pursuant to section  
45 22 of this act;

46 2. ~~Make a violation of any provision of the ordinance a misdemeanor and~~  
47 ~~punishable as such; and~~

48 ~~3. Impose a ~~fine or~~ civil penalty on the holder of ~~a permit~~ an~~  
49 ~~authorization or an accommodations facilitator for a violation of any provision of~~  
50 ~~the ordinance ~~or~~ in accordance with the schedule of civil penalties set forth in the~~  
51 ordinance; and

52 3. Impose a civil penalty or fine on a person who makes available a  
53 residential unit or a room within a residential unit without holding an

1 authorization issued pursuant to section 20 of this act in accordance with the  
2 schedule of civil penalties or fines set forth in the ordinance, if any.

3 Sec. 23.5. 1. Except as otherwise provided in subsection 2, a city council  
4 or other governing body of an incorporated city may impose additional  
5 requirements on a person or accommodations facilitator related to the rental of a  
6 residential unit or a room within a residential unit for purposes of transient  
7 lodging that are more restrictive than the provisions of sections 14.5 to 24,  
8 inclusive of this act.

9 2. A city council or other governing body of an incorporated city shall not:  
10 (a) Enact or enforce a complete prohibition on the rental of a residential unit  
11 or a room within a residential unit for the purposes of transient lodging; or  
12 (b) Prohibit a person who has been lawfully issued a permit, license,  
13 registration or any other form of authorization from the city council or other  
14 governing body of an incorporated city or its designee before January 1, 2022,  
15 from continuing to operate under his or her original authorization and any  
16 subsequent authorizations issued by the city council or other governing body of  
17 an incorporated city or its designee.

18 3. A board of county commissioners may impose a civil penalty or fine on a  
19 person or accommodations facilitator for a violation of any additional  
20 requirement imposed on a person or accommodations facilitator pursuant to  
21 subsection 1.

22 Sec. 24. 1. Notwithstanding any other provision of law, if the city council  
23 or other governing body of an incorporated city or its designee issues ~~a permit~~  
24 an authorization pursuant to section 22 of this act to authorize an owner, lessee  
25 or other lawful occupant of a residential unit or a room ~~for space~~ within a  
26 residential unit located in the incorporated city, or a manager of such a  
27 residential unit, to rent the residential unit or a room ~~for space~~ within the  
28 residential unit for the purpose of transient lodging;

29 (a) The city council or other governing body of the incorporated city, as  
30 applicable, shall require an accommodations facilitator who brokers, coordinates,  
31 makes available or otherwise arranges for the rental of a residential unit or a  
32 room ~~for space~~ within a residential unit in the incorporated city for the purpose  
33 of transient lodging ~~and who, on behalf of the owner, lessee or other lawful~~  
34 ~~occupant of the residential unit, or a manager of the residential unit, collects the~~  
35 ~~gross receipts from the rental of the residential unit or a room or space within the~~  
36 ~~residential unit~~ to collect and remit to the incorporated city all taxes imposed on  
37 the gross receipts from the rental of the residential unit or a room ~~for space~~  
38 within the residential unit in the incorporated city for the purpose of transient  
39 lodging; and

40 (b) An accommodations facilitator who brokers, coordinates, makes  
41 available or otherwise arranges for the rental of a residential unit or a room ~~for~~  
42 ~~space~~ within a residential unit in the incorporated city for the purpose of  
43 transient lodging ~~and who, on behalf of the owner, lessee or other lawful~~  
44 ~~occupant of the residential unit, or a manager of the residential unit, collects the~~  
45 ~~gross receipts from the rental of the residential unit or a room or space within the~~  
46 ~~residential unit~~ must be deemed to be engaged in the business of providing  
47 transient lodging in the incorporated city and to be the person providing the  
48 transient lodging.

49 2. For the purposes of paragraph (b) of subsection 1, the accommodations  
50 facilitator shall be deemed to be engaged in the business of providing transient  
51 lodging and to be the person providing the transient lodging solely for the  
52 purposes of imposing, collecting and remitting all taxes on the gross receipts  
53 from the rental of transient lodging. The provisions of this section must not be

1 interpreted or construed to , and the city council or other governing body of an  
 2 incorporated city shall not, create, expand or alter any other liability, duty,  
 3 obligation or responsibility of the accommodations facilitator for, or relating to,  
 4 the residential unit or a room ~~for space~~ within the residential unit.

5 **Sec. 25.** NRS 268.0195 is hereby amended to read as follows:

6 268.0195 1. The governing body of each city shall adopt an ordinance that  
 7 defines the term “transient lodging” for the purposes of all taxes imposed by the  
 8 governing body on the rental of transient lodging. The ordinance must specify the  
 9 types of lodging to which the taxes apply.

10 2. The definition adopted by the governing body :

11 (a) Of a city in a county whose population is 700,000 or more must include  
 12 residential units and rooms ~~for spaces~~ in residential units ; ~~it~~ and ~~may~~

13 (b) May include rooms or spaces in any one or more of the following:

14 ~~[(a)]~~ (1) Hotels;

15 ~~[(b)]~~ (2) Motels;

16 ~~[(c)]~~ (3) Apartments;

17 ~~[(d)]~~ (4) Time-share projects, except when an owner of a unit in the time-share  
 18 project who has a right to use or occupy the unit is occupying the unit pursuant to a  
 19 time-share instrument as defined in NRS 119A.150;

20 ~~[(e)]~~ ~~[(d)]~~ (5) Apartment hotels;

21 ~~[(f)]~~ ~~[(e)]~~ (6) Vacation trailer parks;

22 ~~[(g)]~~ ~~[(f)]~~ (7) Campgrounds;

23 ~~[(h)]~~ ~~[(g)]~~ (8) Parks for recreational vehicles; and

24 ~~[(i)]~~ ~~[(h)]~~ (9) Any other establishment that rents rooms or spaces to temporary  
 25 or transient guests.

26 3. As used in this section, “residential unit” has the meaning ascribed to it  
 27 in section 18 of this act.

28 **Sec. 26.** NRS 268.0957 is hereby amended to read as follows:

29 268.0957 1. The city council or other governing body of an incorporated  
 30 city ~~may~~ :

31 (a) ~~[(Shall)]~~ In a county whose population is 700,000 or more shall adopt an  
 32 ordinance requiring ~~[(~~

33 —(a) A hosting platform] an accommodations facilitator that facilitates the  
 34 rental of a residential unit in the incorporated city or a room or space within such a  
 35 residential unit for the purposes of transient lodging to submit a quarterly report to  
 36 an agency of the incorporated city of the information required by subsection 2 that  
 37 is collected by the ~~[(hosting platform.)~~ accommodations facilitator.

38 (b) ~~[(An)]~~ In a county whose population is less than 700,000 may adopt an  
 39 ordinance requiring an accommodations facilitator that facilitates the rental of a  
 40 residential unit in the county or a room within such a residential unit for the  
 41 purposes of transient lodging to submit a quarterly report to an agency of the city  
 42 of the information required by subsection 2 that is collected by the  
 43 accommodations facilitator.

44 (c) May adopt an ordinance requiring an owner or lessee which uses ~~[(a~~  
 45 hosting platform] an accommodations facilitator that facilitates the rental of a  
 46 residential unit in the county or a room ~~for space~~ within such a residential unit for  
 47 the purposes of transient lodging to submit a quarterly report to an agency of the  
 48 incorporated city of any information required by subsection 2 regarding the rental  
 49 that is not collected by the ~~[(hosting platform.)~~ accommodations facilitator.

50 2. The report required by subsection 1 must state, for the quarter:

51 (a) The number of bookings, listings, owners and lessees for the incorporated  
 52 city;

53 (b) The average number of bookings per listing for the incorporated city;

(c) Current year-to-date booking value for the incorporated city;

(d) Current year-to-date revenue collected from all rentals through the ~~hosting platform~~ **accommodations facilitator** in the incorporated city, disaggregated by owner or lessee; and

(e) The average length of a rental in the incorporated city.

3. ~~An agency of the incorporated city~~ **accommodations facilitator that receives** **submits the report required by subsection 1 shall provide a copy of the report to the Department of Taxation on a quarterly basis.**

4. An ordinance adopted pursuant to subsection 1 must authorize an agency of the incorporated city to issue subpoenas for the production of documents, records or materials relevant for determining whether a residential unit in the incorporated city or a room ~~for space~~ within such a residential unit has been rented in violation of any law of this State or an ordinance adopted by the city council or governing body of the incorporated city. The ordinance must provide that such a subpoena may be issued only if:

(a) There is evidence sufficient to support a reasonable belief that a residential unit in the incorporated city or a room ~~for space~~ within a residential unit has been rented or is being rented in violation of any law of this State or an ordinance adopted by the city council or governing body of the incorporated city;

(b) The subpoena identifies the rental alleged to be in violation of any law of this State or an ordinance adopted by the city council or governing body of the incorporated city and the provision of law or ordinance allegedly violated.

➤ A subpoena issued pursuant to the ordinance must be mailed by regular and certified mail to the ~~hosting platform~~ **accommodations facilitator** or, if applicable, the owner or lessee who was required to file a quarterly report regarding the rental pursuant to the ordinance.

~~{4.}~~ 5. An ordinance adopted pursuant to subsection 1 must require:

(a) ~~A hosting platform~~ **An accommodations facilitator** to whom a subpoena has been issued to:

(1) Provide notice of the subpoena to the user of the ~~hosting platform~~ **accommodations facilitator** who provided the rental identified in the subpoena.

(2) Produce any subpoenaed books, papers or documents not later than 21 days after providing the notice required by subparagraph (1) unless otherwise ordered by a court.

(b) An owner or lessee of a rental to whom a subpoena has been issued pursuant to the ordinance to produce any subpoenaed books, papers or documents not later than 21 days after the issuance of the subpoena, unless otherwise ordered by a court.

~~{5.}~~ 6. If a person to whom a subpoena has been issued pursuant to an ordinance adopted pursuant to subsection 1 refuses to produce any document, record or material that the subpoena requires, the agency of the incorporated city issuing the subpoena may apply to the district court for the judicial district in which the investigation is being carried out for the enforcement of the subpoena in the manner provided by law for the enforcement of a subpoena in a civil action.

~~{6.}~~ 7. As used in this section:

(a) **“Accommodations facilitator” has the meaning ascribed to it in section 16 of this act.**

(b) **“Hosting platform”** ~~means a person who, for a fee or other charge, provides on an Internet website an online platform that facilitates the rental of a residential unit or a room or space within a residential unit by an owner or lessee of the residential unit for the purposes of transient lodging, including, without limitation, through advertising, matchmaking or other means.~~

~~—(b)}~~ **has the meaning ascribed to it in section 17 of this act.**

1 (c) "Residential unit" ~~[means a single family residence or an individual~~  
2 ~~residential unit within a larger building, including, without limitation, an apartment,~~  
3 ~~condominium, townhouse or duplex. The term does not include a timeshare or other~~  
4 ~~property subject to the provisions of chapter 119A of NRS.]~~ *has the meaning*  
5 *ascribed to it in section 18 of this act.*

6 Sec. 27. **This act becomes effective on January 1, 2022.**