
ASSEMBLY BILL NO. 294—ASSEMBLYWOMAN
BUSTAMANTE ADAMS

MARCH 15, 2017

Referred to Committee on Taxation

SUMMARY—Requires a hosting platform 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 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
2 transient lodging. (Chapters 244 and 268 of NRS) This bill provides that if a local
3 government authorizes the rental of certain residences for use as transient lodging,
4 the local government must require a commercial hosting platform through which
5 the residence is rented for use as transient lodging to collect and remit to the
6 government the taxes on the rental of transient lodging imposed in the jurisdiction
7 of the local government.

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
2 thereto a new section to read as follows:

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



1 (a) *The board of county commissioners must require a hosting*
2 *platform which, on behalf of the owner or lessee, collects the gross*
3 *receipts from the rental of the residential unit or a room or space*
4 *within the residential unit to collect and remit to the county all*
5 *taxes imposed on the gross receipts from the rental of transient*
6 *lodging in that county; and*

7 (b) *A hosting platform which, on behalf of the owner or lessee,*
8 *collects the gross receipts from the rental of the residential unit or*
9 *a room or space within the residential unit must be deemed to be*
10 *engaged in the business of providing transient lodging in the*
11 *county and the person providing the transient lodging.*

12 2. *As used in this section:*

13 (a) *“Hosting platform” means a person who, for a fee or other*
14 *charge, provides on an Internet website an online platform*
15 *through which an owner or lessee of a residential unit may*
16 *advertise the rental of the residential unit or a room or space*
17 *within the residential unit for the purposes of transient lodging*
18 *and conduct a transaction by which the owner or lessee rents the*
19 *residential unit or a room or space within the residential unit for*
20 *the purposes of transient lodging.*

21 (b) *“Residential unit” means a single-family residence or an*
22 *individual residential unit within a larger building, including,*
23 *without limitation, an apartment, condominium, townhouse or*
24 *duplex.*

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

27 1. *Notwithstanding any other provision of law, if an*
28 *ordinance adopted by the city council or other governing body of*
29 *an incorporated city authorizes an owner or lessee of a residential*
30 *unit located in the incorporated city to rent the residential unit or*
31 *a room or space within the residential unit for the purposes of*
32 *transient lodging:*

33 (a) *The city council or other governing body must require a*
34 *hosting platform which, on behalf of the owner or lessee, collects*
35 *the gross receipts from the rental of the residential unit or a room*
36 *or space within the residential unit to collect and remit to the*
37 *incorporated city all taxes imposed on the gross receipts from the*
38 *rental of transient lodging in the incorporate city; and*

39 (b) *A hosting platform which, on behalf of the owner or lessee,*
40 *collects the gross receipts from the rental of the residential unit or*
41 *a room or space within the residential unit must be deemed to be*
42 *engaged in the business of providing transient lodging in the*
43 *incorporated city and the person providing the transient lodging.*

44 2. *As used in this section:*



1 (a) *“Hosting platform” means a person who, for a fee or other*
2 *charge, provides on an Internet website an online platform*
3 *through which an owner or lessee of a residential unit may*
4 *advertise the rental of the residential unit or a room or space*
5 *within the residential unit for the purposes of transient lodging*
6 *and conduct a transaction by which the owner or lessee rents the*
7 *residential unit or a room or space within the residential unit for*
8 *the purposes of transient lodging.*

9 (b) *“Residential unit” means a single-family residence or an*
10 *individual residential unit within a larger building, including,*
11 *without limitation, an apartment, condominium, townhouse or*
12 *duplex.*

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

