

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
2 transient lodging. (Chapters 244 and 268 of NRS) Existing law requires each board
3 of county commissioners and the city council or other governing body of each
4 incorporated city to define the term “transient lodging” for the purposes of such
5 taxes. (NRS 244.33565, 268.0195) This bill requires a board of county
6 commissioners and the city council or other governing body of an incorporated city
7 to require an accommodations facilitator who, for a fee or other charge, brokers,
8 coordinates, makes available or otherwise arranges for the rental of transient
9 lodging and who collects the charge for the rental of the transient lodging to collect
10 and remit to the county or city, as applicable, the taxes on the rental of transient
11 lodging imposed in the county or city, as applicable.

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:***
4 ***(a) A board of county commissioners shall require an***
5 ***accommodations facilitator who, for a fee or other charge,***



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1 *brokers, coordinates, makes available or otherwise arranges for*
2 *the rental of transient lodging in the county and who, on behalf of*
3 *the owner, operator or manager of the transient lodging, collects*
4 *the gross receipts from the rental of such transient lodging to*
5 *collect and remit to the county all taxes imposed on the gross*
6 *receipts from the rental of transient lodging in that county; and*

7 *(b) An accommodations facilitator who, for a fee or other*
8 *charge, brokers, coordinates, makes available or otherwise*
9 *arranges for the rental of transient lodging in the county and who,*
10 *on behalf of the owner, operator or manager of the transient*
11 *lodging, collects the gross receipts from the rental of such*
12 *transient lodging must be deemed to be engaged in the business of*
13 *providing transient lodging in the county and to be the person*
14 *providing the transient lodging.*

15 **2. As used in this section:**

16 *(a) "Accommodations facilitator" means a person, other than*
17 *the owner, operator or manager of transient lodging, who, for a*
18 *fee or other charge, brokers, coordinates, makes available or*
19 *otherwise arranges for the rental of transient lodging.*

20 *(b) "Transient lodging" has the meaning ascribed to it in the*
21 *ordinance adopted pursuant to NRS 244.33565 by the board of*
22 *county commissioners to define the term "transient lodging" for*
23 *the purpose of all taxes imposed by the board on the rental of*
24 *transient lodging.*

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:**

28 *(a) A city council or other governing body of an incorporated*
29 *city shall require an accommodations facilitator who, for a fee or*
30 *other charge, brokers, coordinates, makes available or otherwise*
31 *arranges for the rental of transient lodging in the incorporated*
32 *city and who, on behalf of the owner, operator or manager of the*
33 *transient lodging, collects the gross receipts from the rental of*
34 *such transient lodging to collect and remit to the incorporated city*
35 *all taxes imposed on the gross receipts from the rental of transient*
36 *lodging in the incorporated city; and*

37 *(b) An accommodations facilitator who, for a fee or other*
38 *charge, brokers, coordinates, makes available or otherwise*
39 *arranges for the rental of transient lodging in the incorporated*
40 *city and who, on behalf of the owner, operator or manager of the*
41 *transient lodging, collects the gross receipts from the rental of*
42 *such transient lodging must be deemed to be engaged in the*
43 *business of providing transient lodging in the incorporated city*
44 *and to be the person providing the transient lodging.*

45 **2. As used in this section:**



1 (a) *“Accommodations facilitator” means a person, other than*
2 *the owner, operator or manager of transient lodging, who, for a*
3 *fee or other charge, brokers, coordinates, makes available or*
4 *otherwise arranges for the rental of transient lodging.*

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

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

