

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



\* A B 2 9 4 R 2 \*

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, lessee or other lawful*  
5 *occupant of a residential unit or similar space located in the*  
6 *county, or a manager of such a residential unit or similar space, to*  
7 *rent the residential unit or similar space for the purpose of*  
8 *transient lodging:*

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

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

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

41       3. *As used in this section:*



\* A B 2 9 4 R 2 \*

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

7 (b) "Residential unit or similar space":

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

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

15 (c) "Transient lodging" has the meaning ascribed to it in the  
16 ordinance adopted pursuant to NRS 244.33565 by the board of  
17 county commissioners to define the term "transient lodging" for  
18 the purpose of all taxes imposed by the board on the rental of  
19 transient lodging.

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

22 1. Notwithstanding any other provision of law, if an  
23 ordinance adopted by the city council or other governing body of  
24 an incorporated city authorizes an owner, lessee or other lawful  
25 occupant of a residential unit or similar space located in the  
26 incorporated city, or a manager of such a residential unit or  
27 similar space, to rent the residential unit or similar space for the  
28 purpose of transient lodging:

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

41 (b) An accommodations facilitator who, for a fee or other  
42 charge, brokers, coordinates, makes available or otherwise  
43 arranges for the rental of a residential unit or similar space in the  
44 incorporated city for the purpose of transient lodging and who, on  
45 behalf of the owner, lessee or other lawful occupant of the



1 *residential unit or similar space, or a manager of the residential*  
2 *unit or similar space, collects the gross receipts from the rental of*  
3 *the residential unit or similar space must be deemed to be engaged*  
4 *in the business of providing transient lodging in the incorporated*  
5 *city and to be the person providing the transient lodging.*

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

16 3. *As used in this section:*

17 (a) *“Accommodations facilitator” means a person, other than*  
18 *the owner, lessee or other lawful occupant of a residential unit or*  
19 *similar space, or a manager of a residential unit or similar space,*  
20 *who, for a fee or other charge, brokers, coordinates, makes*  
21 *available or otherwise arranges for the rental of the residential*  
22 *unit or similar space for the purpose of transient lodging.*

23 (b) *“Residential unit or similar space”:*

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

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

31 (c) *“Transient lodging” has the meaning ascribed to it in the*  
32 *ordinance adopted pursuant to NRS 268.0195 by the city council*  
33 *or other governing body of an incorporated city to define the term*  
34 *“transient lodging” for the purpose of all taxes imposed by the city*  
35 *council or other governing body on the rental of transient lodging*  
36 *in the incorporated city.*

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

