



**Department of Business License**  
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October 23, 2008

## **TRANSIENT LODGING TAX EXEMPT GUIDANCE**

**ATTN: TRANSIENT LODGING ESTABLISHMENT**

**RE: National Railroad Passenger Corporation (AMTRAK)**

Clark County Code (CCC) section 4.08.050 (c) states that transient lodging tax exemptions will be given for rent paid directly by the following exempt organizations: United States, state of Nevada, federally chartered credit unions, and the American Red Cross. CCC section 4.08.050 (c) also states that the exemption does not extend to rent paid by an individual who receives a cash advance from, or is to be later reimbursed by, the exempt organization.

Based on the above code requirements, a purchase of lodging by a federal, State of Nevada, American Red Cross or federally chartered credit union employee traveling on official business is exempt from tax only when payment is made directly by the government agency/instrumentality pursuant to direct billing. Personal payment (i.e. cash, personal check, or personal credit card) by an employee is *not* exempt regardless of whether the employee has an exemption certificate, travel order, cash advance, or is subsequently reimbursed by the government agency/instrumentality for lodging cost.

**Amtrak, a government owned/sponsored enterprise, is given the same exemption status as the federal government (United States) provided that the direct pay requirement is met and evidence of direct payment is maintained for audit purposes.**

If there are any questions please contact Alan Bacon, Assistant Audit Manager, at (702) 455-6297.

Sincerely,

A handwritten signature in blue ink, appearing to read "Alan Bacon", is written over a faint, larger version of the same signature.

Alan Bacon  
Assistant Audit Manager