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BILL NO. \_\_\_\_\_

SUMMARY – An ordinance imposing a tax on transient lodging for the Las Vegas Convention Center Expansion and the Stadium District.

ORDINANCE NO. \_\_\_\_\_  
(of Clark County, Nevada)

AN ORDINANCE TO AMEND TITLE 4, CHAPTER 4.08, OF THE CLARK COUNTY CODE BY AMENDING SECTION 4.08.005 TO ADD DEFINITIONS; AMENDING SECTION 4.08.010 TO REVISE THE COMBINED TRANSIENT LODGING TAX RATES; AMENDING SECTION 4.08.015 TO INCREASE THE TRANSIENT LODGING TAX RATE FOR THE LAS VEGAS CONVENTION AND VISITORS AUTHORITY; ADDING SECTION 4.08.033 TO IMPOSE AN ADDITIONAL TAX ON TRANSIENT LODGING FOR THE STADIUM DISTRICT; AMENDING SECTIONS 4.08.040 AND 4.08.075 TO UPDATE FOR THE NEW TAX; ADDING SECTION 4.08.130 TO PROVIDE A SCHEDULE OF TRANSIENT LODGING TAX RATES; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO.

**WHEREAS**, the Nevada State Legislature in the 30<sup>th</sup> Special Session (2016) did pass and the Governor of the State of Nevada did approve on October 17, 2016, Senate Bill 1 regarding an increase in the tax on transient lodging in the County.

**WHEREAS**, Section 33 of Senate Bill 1 requires that the County impose a tax on transient lodging to providers of transient lodging in the County, including the incorporated cities, that are within the “stadium district” and the “primary gaming corridor” as defined in this ordinance for the purpose of constructing a stadium.

**WHEREAS**, Section 57 of Senate Bill 1 requires that the County impose a tax on transient lodging to providers of transient lodging in the County for the purpose of expanding the Las Vegas Convention Center.

**NOW, THEREFORE**, THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF CLARK, STATE OF NEVADA, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1: Title 4, Chapter 4.08, Section 4.08.005 of the Clark County Code is hereby amended as follows:

**4.08.005 - Definitions.**

The following words, terms and phrases when used in this chapter shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning. Words used in the present tense include the future, and words in the singular number include the plural and the plural the singular. Words not defined in this section shall have their generally accepted meanings unless otherwise defined in Chapters 6.04, 6.08, 8.04, and 8.08 of the Clark County Code. The director shall have the authority to interpret words in accordance with established practice.

- (1) "Attrition" means the use or occupancy of less than an agreed upon number of sleeping rooms/spaces by a group of persons.
- (2) "Board" means the board of county commissioners of Clark County, Nevada.
- (3) "Cancellation" means notification of a transient lodging establishment by a person or group of persons that they will not use or occupy one or more reserved sleeping room(s)/space(s).
- (4) "County" means Clark County, Nevada, excluding incorporated cities, unless otherwise indicated.
- (5) "Director" means the director of the Clark County department of business license.
- (6) "Exchange company" means a company that operates a time-share exchange program.
- (7) "Exchange fees" means any fees paid to an exchange company associated with the exchange of occupancy rights among owners of time-shares participating in a time-share exchange program, and for no other purpose, which fees are uniformly established by country for owners of time-shares participating in the time-share exchange program.
- (8) "Gross receipts" means the total amount of rent received and any forfeited deposits valued in money, whether accepted in money or otherwise, received by operators from occupants of a transient lodging establishment, not including the amount of the combined transient lodging tax imposed by this chapter whether or not it is billed to the transient guest as a combined transient lodging tax. Gross receipts shall not include refunds, uncollected rent that is written off as bad debt, discounts, or room allowances. Gross receipts shall include recoveries of rent previously written off as bad debt.
- (9) "Individual" means a human being.

(10) "Occupancy" means the use or possession, or the right to the use or possession of any sleeping room/space or portion thereof, in a transient lodging establishment for dwelling, lodging, or sleeping purposes.

(11) "Occupant" means any person who, for rent, uses, possesses or has the right to possess any sleeping room/space in a transient lodging establishment under any lease, concession, permit, right of access, license, contract or agreement.

(12) "Operator" means the person who is the proprietor of a transient lodging establishment, whether in the capacity of owner, lessee, sublessee, mortgagee, licensee, or any other capacity. Where the operator performs his or her functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his or her principal.

(13) "Package" means any aggregation of rights to rooms, food, refreshments, merchandise, entertainment, recreation, services, and/or other items grouped as a single unit and sold for a single price.

(14) "Permanent resident" means any individual who has or shall have the right of occupancy in a sleeping room/space at the same transient lodging establishment for thirty-one consecutive days or more, and for whom rent is exempt from the transient lodging tax on the thirty-first day and every consecutive day thereafter, provided the individual continues to occupy or continues the right to occupy a sleeping room/space at the same transient lodging establishment.

(15) "Person" means an individual, firm, partnership, joint venture, joint stock company, association, estate, trust, corporation, or other legal entity in whatever form and character acting in a representative capacity.

(16) "Primary gaming corridor" means the geographic boundaries as depicted on the map attached to this ordinance and designated "Primary Gaming Corridor." Any parcel, building or other structure located partially within the primary gaming corridor is deemed to be wholly within the primary gaming corridor.

(17) "Rent"

(a) Means the amount charged for a sleeping room/space in a transient lodging establishment, valued in money, whether received in money or otherwise, and including the following, regardless of whether separately stated:

(i) Charges that would normally be part of an all inclusive room rate, such as, but not limited to, payment processing fees, check-in fees, accommodation fees, facility fees, access fees, charges for additional guests, late check-out fees, and utility surcharges;

- (ii) Charges applicable to cleaning and readying such room/space for occupancy including, but not limited to linen fees, cleaning fees, and non-refundable deposits;
- (iii) Charges for rental of furnishings and appliances including, but not limited to, cribs, rollaways, refrigerators, televisions, microwaves, and in-room safes;
- (iv) Room charges applicable to pets including, but not limited to, non-refundable pet cleaning fees/deposits;
- (v) Charges associated with attrition, cancellation, late arrival, or failure to occupy a room, including, but not limited to, attrition fees, cancellation fees, late arrival fees, early departure fees, and no-show fees;
- (vi) Reimbursements received for use of a sleeping room/space under incentive programs, such as, but not limited to, frequent guest programs or rewards programs;
- (vii) The value of a sleeping room/space included as a component of a package, pursuant to Section 4.08.035;
- (viii) Any charges for services, amenities, accommodations, or use, not otherwise specified above, that are mandatory in nature and charged in connection with rental of a sleeping/room space.

(b) Shall not include the charge for any food served or personal services rendered to the occupant, including but not limited to, valet service, room service, or delivery service.

(18) ~~(17)~~ "Resort hotel" means a building or complex of buildings or other structures kept, used, maintained, advertised, and held out to the public to be a hotel or motel wherein food is served, in which three hundred or more rooms are used for sleeping accommodations, and which has, at a minimum, the amenities set forth in the definition of "resort hotel" at Chapter 8.04, all of which are directly connected to the complex or building and the proposed or existing gaming operation and operated in such manner as to form a part of the same operation and complex.

(19) ~~(18)~~ "Shall" means must and is mandatory.

(20) "Senate Bill 1" or "SB1" means Senate Bill 1 of the 30<sup>th</sup> Special Session (2016) of the Nevada State Legislature that establishes an increase in the transient lodging tax for Clark County for the stadium district and for the expansion of the Las Vegas Convention Center.

(21) ~~(19)~~ "Stadium Authority" means the Clark County Stadium Authority created by Section 21 of Senate Bill 1 of the 30<sup>th</sup> Special Session (2016) of the Nevada State Legislature.

(22) "Stadium district" means the district created by Section 21 of Senate Bill 1 of the 30<sup>th</sup> Special Session (2016) of the Nevada State Legislature, which consists of all property located within (a) the County, including, without limitation, all property located within an incorporated

city in the County; and (b) a radius of twenty-five (25) miles from the location at which the Board of County Commissioners holds its regular meetings as of the date of the passage and approval of SB 1. Any parcel, building or other structure located partially within the stadium district is deemed to be wholly within the stadium district.

(23) "Time-share exchange program" means a program for the exchange of occupancy rights among owners of time-shares in a time-share plan or with the owners of time-shares in other time-share plans, or both.

(24) ~~(20)~~ "Time-share instrument" shall have the meaning set forth in NRS 119A.150.

(25) ~~(21)~~ "Time-share plan" shall have the meaning set forth in NRS 119A.152.

(26) ~~(22)~~ "Time-share project" shall have the meaning set forth in NRS 119A.080 for the term "project."

(27) ~~(23)~~ "Transient guest" means any individual occupant who has or shall have the right of occupancy to any sleeping room/space in a transient lodging establishment for thirty consecutive days or less.

(28) ~~(24)~~ "Transient lodging" means the use of, possession of, or right to possess, for rent, a sleeping room/space in a transient lodging establishment under a lease, concession, permit, right of access, license, contract, or agreement.

(29) ~~(25)~~ "Transient lodging establishment" means any facility, structure, or portion of any structure which is occupied or intended or designed for occupancy by a person or persons who pay rent for dwelling, lodging, or sleeping purposes, and includes any hotel, resort hotel, motel, bed and breakfast, lodging house, time-share project, vacation home, apartment house, recreational vehicle park/campground, or other similar structure or facility, or portion thereof. The term "transient lodging establishment" does not include any of the following: any hospital, sanitarium, medical clinic, convalescent home, nursing home, home for the aged people, foster home, or other similar facility operated for the care or treatment of individuals; any asylum, jail, prison, orphanage or other facility in which individuals are detained and housed under legal restraint; and housing owned or controlled by an educational institution and used exclusively to house students, faculty or other employees, and any fraternity or sorority house or similar facility occupied exclusively by students and employees of such education institution, and officially recognized by it; any housing operated or used exclusively for religious, charitable or education purposes by any organization having qualifications for exemption from property taxes and under the laws of the state; any housing owned by a governmental agency and used to house its employees or for governmental purposes; any room within a private dwelling house or other single-family dwelling unit if the permanent or principal owner also resides in and occupies the dwelling; any unit within a time-share project occupied by an owner, or the nonpaying guests of an owner, of a time-share in a time-share project, or in the time-share plan of which the time-

share project is a part, who has the right to use or occupy a unit, pursuant to: (a) time-share instrument; or (b) a time-share exchange program. The burden of establishing that the housing or facility is not a transient lodging establishment as defined herein shall be on the owner thereof, who shall file with the director such information as the director may require to establish and maintain such status.

SECTION 2: Title 4, Chapter 4.08, Section 4.08.010 of the Clark County Code is hereby amended as follows:

**4.08.010 – Combined transient lodging tax.**

- (a) All transient lodging taxes set forth in Sections 4.08.015 through [4.08.033](#) ~~4.08.031~~ of this chapter shall be collected from every operator in Clark County and shall henceforth be collectively known as the “combined transient lodging tax.”
- (b) The tax, when due, constitutes a debt owed by the operator to the county which is extinguished only by payment thereof to the Clark County department of business license.
- (c) The combined transient lodging tax imposed may be collected from the paying transient guests and may be shown as an addition to the rent charged by the transient lodging establishment. The operator is liable to Clark County for the tax whether or not it is actually collected from the paying transient guest.
- (d) The combined transient lodging tax rates for transient lodging establishments located within the unincorporated areas of Clark County shall be as follows:

[Table 4.08.010\(a\)](#)

Code Section/Title of Transient Lodging Tax Section						Combined Transient Lodging Tax Rate
<a href="#">Effective through January 14, 2017</a>	4.08.015 Convention & Visitors Authority	4.08.020 Tourism/School District Fund	4.08.025 Transportation District	4.08.030 County	4.08.031 State Education	
Resort hotel	5%	2%	1%	1%	3%	12%
Other transient lodging establishment within 35 miles of the Las Vegas Convention Center	4%	2%	1%	2%	3%	12%

Other transient lodging establishment more than 35 miles of the Las Vegas Convention Center	2%	2%	1%	2%	3%	10%
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Table 4.08.010(b)

<u>Code Section/Title of Transient Lodging Tax Section</u>							<u>Combined Transient Lodging Tax Rate</u>
<u>Effective January 15, 2017</u>	<u>4.08.015 Convention &amp; Visitors Authority</u>	<u>4.08.015 Convention &amp; Visitors Authority - Expansion</u>	<u>4.08.020 Tourism/School District Fund</u>	<u>4.08.025 Transportation District</u>	<u>4.08.030 County</u>	<u>4.08.031 State Education</u>	
<u>Resort hotel</u>	<u>5%</u>	<u>0.5%</u>	<u>2%</u>	<u>1%</u>	<u>1%</u>	<u>3%</u>	<u>12.5%</u>
<u>Other transient lodging establishment within 35 miles of the Las Vegas Convention Center</u>	<u>4%</u>	<u>0.5%</u>	<u>2%</u>	<u>1%</u>	<u>2%</u>	<u>3%</u>	<u>12.5%</u>
<u>Other transient lodging establishment more than 35 miles of the Las Vegas Convention Center</u>	<u>2%</u>	<u>0.5%</u>	<u>2%</u>	<u>1%</u>	<u>2%</u>	<u>3%</u>	<u>10.5%</u>

Table 4.08.010(c)

<u>Code Section/Title of Transient Lodging Tax Section</u>								<u>Combined Transient Lodging Tax Rate</u>
<u>Effective March 1, 2017</u>	<u>4.08.015 Convention &amp; Visitors Authority</u>	<u>4.08.015 Convention &amp; Visitors Authority – Expansion</u>	<u>4.08.020 Tourism/School District Fund</u>	<u>4.08.025 Transportation District</u>	<u>4.08.030 County</u>	<u>4.08.031 State Education</u>	<u>4.08.033 Stadium District</u>	
<u>Resort hotel outside of stadium district</u>	<u>5%</u>	<u>0.5%</u>	<u>2%</u>	<u>1%</u>	<u>1%</u>	<u>3%</u>	<u>0%</u>	<u>12.5%</u>
<u>Resort hotel within stadium district, but outside of primary gaming corridor</u>	<u>5%</u>	<u>0.5%</u>	<u>2%</u>	<u>1%</u>	<u>1%</u>	<u>3%</u>	<u>0.5%</u>	<u>13%</u>
<u>Resort hotel within primary gaming corridor</u>	<u>5%</u>	<u>0.5%</u>	<u>2%</u>	<u>1%</u>	<u>1%</u>	<u>3%</u>	<u>0.88%</u>	<u>13.38%</u>
<u>Other transient lodging establishment within 35 miles of the Las Vegas Convention Center, but outside of stadium district</u>	<u>4%</u>	<u>0.5%</u>	<u>2%</u>	<u>1%</u>	<u>2%</u>	<u>3%</u>	<u>0%</u>	<u>12.5%</u>
<u>Other transient lodging establishment within stadium district, but outside of primary</u>	<u>4%</u>	<u>0.5%</u>	<u>2%</u>	<u>1%</u>	<u>2%</u>	<u>3%</u>	<u>0.5%</u>	<u>13%</u>

<a href="#">gaming corridor district</a>								
<a href="#">Other transient lodging establishment within the primary gaming corridor district</a>	<a href="#">4%</a>	<a href="#">0.5%</a>	<a href="#">2%</a>	<a href="#">1%</a>	<a href="#">2%</a>	<a href="#">3%</a>	<a href="#">.88%</a>	<a href="#">13.38%</a>
<a href="#">Other transient lodging establishment more than 35 miles of the Las Vegas Convention Center</a>	<a href="#">2%</a>	<a href="#">0.5%</a>	<a href="#">2%</a>	<a href="#">1%</a>	<a href="#">2%</a>	<a href="#">3%</a>	<a href="#">0%</a>	<a href="#">10.5%</a>

SECTION 3: Title 4, Chapter 4.08, Section 4.08.015 of the Clark County Code is hereby amended as follows:

**4.08.015 - Convention and visitors authority transient lodging tax.**

Every operator shall, in addition to all other taxes of every kind now or hereafter imposed by law, pay a transient lodging tax, levied for the purposes of NRS 244A.597 to 244A.655, inclusive, as specified below.

The tax levied pursuant to this chapter shall be imposed as follows:

- (a) Five percent ([5%](#)) of the gross receipts, as defined in Section 4.08.005, received by resort hotels [for lodging nights through January 14, 2017, and five and one-half percent \(5.5%\) of the gross receipts, as defined in Section 4.08.005, received by resort hotels for lodging nights beginning January 15, 2017, which is ninety \(90\) days after the date that Section 57 of SB1 became effective.](#) Gross receipts may be adjusted for exemptions pursuant to Section 4.08.050 prior to calculation of the combined transient lodging tax. It shall be immaterial whether or not the sleeping rooms/spaces and the casino are separately owned and/or operated; the combination of sleeping rooms/spaces and casino shall be deemed to be one establishment and the five percent rate shall apply.

(b) Four percent (4%) of the gross receipts, as defined in Section 4.08.005, received by transient lodging establishments other than resort hotels located within thirty-five miles of the Las Vegas Convention Center for lodging nights through January 14, 2017, and four and one-half percent (4.5%) of the gross receipts, as defined in Section 4.08.005, received by resort hotels for lodging nights beginning January 15, 2017, which is ninety (90) days after the date that Section 57 of SB1 became effective. Gross receipts may be adjusted for exemptions pursuant to Section 4.08.050 prior to calculation of the combined transient lodging tax.

(c) Two percent (2%) of the gross receipts, as defined in Section 4.08.005, received by transient lodging establishments other than resort hotels located more than thirty-five miles from the Las Vegas Convention Center for lodging nights through January 14, 2017, and two and one-half percent (2.5%) of the gross receipts, as defined in Section 4.08.005, received by resort hotels for lodging nights beginning January 15, 2017, which is ninety (90) days after the date that Section 57 of SB1 became effective. Gross receipts may be adjusted for exemptions pursuant to Section 4.08.050 prior to calculation of the combined transient lodging tax.

(d) The proceeds of the tax increase of one-half percent (0.5%) in subsections (a), (b) and (c) of this section must be accounted for separately pursuant to Section 59 of Senate Bill 1.

SECTION 4: Title 4, Chapter 4.08, of the Clark County Code is hereby amended by adding a new Section 4.08.033 as follows:

**4.08.033 – Stadium district transient lodging tax.**

(a) Every operator, in addition to all other fees and taxes of every kind now or hereafter imposed by law upon operators, shall also pay a transient lodging tax levied pursuant to the provisions of Senate Bill 1 enacted by the Legislature of the State of Nevada in the 30<sup>th</sup> Special Session (2016) and became law pursuant to Article 4, Section 35 of the Nevada Constitution, in an amount of:

(1) eighty-eight one-hundredths of one percent (0.88%) of the gross receipts defined at 4.08.005 from the rental of transient lodging within the primary gaming corridor, as applied by the provisions of Senate Bill 1; and

(2) one-half of one percent (0.5%) of the gross receipts defined at 4.08.005 from the rental of transient lodging within the stadium district, but outside the primary gaming corridor, as applied by the provisions of Senate Bill 1.

Gross receipts may be adjusted for exemptions pursuant to 4.08.050 prior to calculation of the combined transient lodging tax.

(b) The tax imposed pursuant to Subsection (a) applies throughout the county, including incorporated cities in the county. It shall be collected together with the taxes imposed pursuant to NRS 244.3352 and NRS 268.096 by the governmental entities collecting those taxes. The governmental entities collecting the tax shall transfer all collections of the tax imposed by

Subsection (a), including any applicable penalty or interest, to the County Treasurer and may not retain any part of the tax, penalty or interest as a collection or administrative fee.

(c) The proceeds of the tax imposed pursuant to this section and any applicable penalty or interest shall be paid to the County Treasurer and distributed by the County Treasurer pursuant to the provisions of Senate Bill 1.

SECTION 5: Title 4, Chapter 4.08, Section 4.08.040 of the Clark County Code is hereby amended as follows:

**4.08.040 – DISCOUNT.**

(a) There shall be a discount allowed for operators described in this chapter.

(b) Such discount shall be an amount equal to two percent of the transient lodging tax collected by operators pursuant to section 4.08.015 of this chapter. No discounts shall be available for any portion of the combined transient lodging tax collected pursuant to sections 4.08.020, 4.08.025, 4.08.030, ~~or~~ 4.08.031, or 4.08.033 of this chapter.

(c) The discount privilege is for payment being made on or before the fifteenth day of the month following the month for which the tax is due and not allowed thereafter.

SECTION 6: Title 4, Chapter 4.08, Section 4.08.075 of the Clark County Code is hereby amended as follows:

**4.08.075 - REFUNDS**

(a) Refunds of transient lodging tax collected by operators pursuant to Section 4.08.015 of this code must be requested from the department in writing no later than two years after the last day of the month following the close of the period for which the claimed overpayment was made.

(b) Refunds of transient lodging tax collected by operators pursuant to Sections 4.08.020, 4.08.025, 4.08.030, ~~and~~ 4.08.031, and 4.08.033 of this code must be requested from the Department in writing no later than three years after the last day of the month following the close of the period for which the claimed overpayment was made.

(c) No transient lodging tax may be refunded to an operator who collected it unless the operator has refunded the transient lodging tax to the occupant who paid it.

SECTION 7: Title 4, Chapter 4.08, of the Clark County Code is hereby amended by adding a new Section 4.08.130 as follows:

**4.08.130 - Schedule of Stadium District transient lodging tax.**

(a) The effect, as of March 1, 2017, of the transient lodging tax imposed by Section 4.08.033 of this Chapter on the combined transient lodging tax rates for transient lodging establishments located within Clark County, including the incorporated cities, shall be as follows:

<u>Effective March 1, 2017</u>	<u>Existing Combined Transient Lodging Tax on January 15, 2017</u>	<u>Stadium District Transient Lodging Tax</u>	<u>New Combined Transient Lodging Tax (Effective March 1, 2017)</u>
<b><u>UNINCORPORATED CLARK COUNTY</u></b>			
<u>Resort hotel outside of stadium district</u>	<u>12.5%</u>	<u>0%</u>	<u>12.5%</u>
<u>Resort hotel within stadium district, but outside of primary gaming corridor</u>	<u>12.5%</u>	<u>0.5%</u>	<u>13%</u>
<u>Resort hotel within primary gaming corridor</u>	<u>12.5%</u>	<u>0.88%</u>	<u>13.38%</u>
<u>Other transient lodging establishment within 35 miles of the Las Vegas Convention Center outside of primary gaming corridor</u>	<u>12.5%</u>	<u>0%</u>	<u>12.5%</u>
<u>Other transient lodging establishment within stadium district, but outside of primary gaming corridor</u>	<u>12.5%</u>	<u>0.5%</u>	<u>13%</u>
<u>Other transient lodging establishment within primary gaming corridor</u>	<u>12.5%</u>	<u>0.88%</u>	<u>13.38%</u>
<u>Other transient lodging establishment more than 35 miles from Las Vegas Convention Center</u>	<u>10.5%</u>	<u>0%</u>	<u>10.5%</u>
<b><u>BOULDER CITY</u></b>			
<u>Transient lodging establishments with 100 rooms or more</u>	<u>12.5%</u>	<u>0.5%</u>	<u>13%</u>

<u>Transient lodging establishments with less than 100 rooms</u>	<u>10.5%</u>	<u>0.5%</u>	<u>11%</u>
<b><u>HENDERSON</u></b>			
<u>Resort hotel</u>	<u>13.5%</u>	<u>0.5%</u>	<u>14%</u>
<u>Transient lodging establishments other than resort hotels</u>	<u>12.5%</u>	<u>0.5%</u>	<u>13%</u>
<b><u>LAS VEGAS</u></b>			
<u>Transient lodging establishments in Area A outside of primary gaming corridor</u>	<u>12.5%</u>	<u>0.5%</u>	<u>13%</u>
<u>Transient lodging establishments in Area A within primary gaming corridor</u>	<u>12.5%</u>	<u>0.88%</u>	<u>13.38%</u>
<u>Transient lodging establishments in Area B outside of primary gaming corridor</u>	<u>12.5%</u>	<u>0.5%</u>	<u>13%</u>
<u>Transient lodging establishments in Area B within primary gaming corridor</u>	<u>12.5%</u>	<u>0.88%</u>	<u>13.38%</u>
<u>Transient lodging establishments outside improvement district and outside primary gaming corridor</u>	<u>12.5%</u>	<u>0.5%</u>	<u>13%</u>
<u>Transient lodging establishments outside improvement district and within primary gaming corridor</u>	<u>12.5%</u>	<u>0.88%</u>	<u>13.38%</u>
<b><u>MESQUITE</u></b>			
<u>Resort hotel</u>	<u>12.5%</u>	<u>0%</u>	<u>12.5%</u>
<u>Motels, hotels, apartments, timeshare projects, apartment hotels and hotels other than resort hotels</u>	<u>12.5%</u>	<u>0%</u>	<u>12.5%</u>

<u>Vacation trailer parks</u>	<u>12.5%</u>	<u>0%</u>	<u>12.5%</u>
<b><u>NORTH LAS VEGAS</u></b>			
<u>Resort hotel</u>	<u>12.5%</u>	<u>0.5%</u>	<u>13%</u>
<u>Transient lodging establishments other than resort hotels</u>	<u>12.5%</u>	<u>0.5%</u>	<u>13%</u>

The Existing Combined Transient Lodging Tax rates stated above are effective on January 15, 2017. The New Combined Transient Lodging Tax rates stated above will become effective on March 1, 2017, as stated in the applicable sections of the Clark County Code and the Municipal Codes of the Cities of Boulder City, Henderson, Las Vegas, Mesquite and North Las Vegas and may be subject to change by the applicable jurisdictions. The terms “Area A”, “Area B” and “improvement district” are as defined in the City of Las Vegas Municipal Code.

SECTION 9: The officers of the county are hereby authorized and directed to take all action necessary and appropriate to implement the provisions of this ordinance including, but not limited to, the preparation of all necessary documents and other items necessary and desirable for the imposition, administration and collection of the tax imposed by this ordinance.

SECTION 10. If any section of this ordinance or portion thereof is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such holding shall not invalidate the remaining parts of this ordinance.

SECTION 11. All ordinances, parts of ordinances, chapters, sections, subsections, clauses, phrases or sentences contained in the Clark County Code in conflict herewith are hereby repealed.

SECTION 12. This ordinance shall take effect and be in force from and after its passage and the publication thereof by title only, together with the names of the County Commissioners voting for or against its passage, in a newspaper published in and having a general circulation in Clark County, Nevada, at least once a week for a period of two (2) weeks.

PROPOSED on the \_\_\_\_\_ day of \_\_\_\_\_, 2016.

PROPOSED BY: Commissioner \_\_\_\_\_

PASSED on the \_\_\_\_\_ day of \_\_\_\_\_, 2016

AYES: \_\_\_\_\_

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NAYS: \_\_\_\_\_  
\_\_\_\_\_

ABSTAINING: \_\_\_\_\_

ABSENT: \_\_\_\_\_  
\_\_\_\_\_

BOARD OF COUNTY COMMISSIONERS  
CLARK COUNTY, NEVADA

BY: \_\_\_\_\_  
STEVE SISOLAK, Chairman

ATTEST:

\_\_\_\_\_  
LYNN MARIE GOYA, County Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
ROBERT GOWER  
Deputy District Attorney

This ordinance shall be in force and effect from and after the \_\_\_\_\_ day of \_\_\_\_\_, 2016.