

Room Tax
Ordinance

BILL NO. 113

ORDINANCE NO. 113

AN ORDINANCE CONCERNING LICENSE TAXES FOR REVENUE UPON RENTAL BUSINESSES, IN ADDITION TO LICENSE TAXES HERETOFORE FIXED AND IMPOSED AND NOW EXISTING; FIXING AND IMPOSING LICENSE TAXES AND APPROPRIATING OR ASSIGNING THEM TO THE City of Caliente Recreation FUND FOR ADMINISTRATION; PROVIDING FOR THE ISSUANCE OF LICENSES FOR THE OPERATION OF RENTAL BUSINESSES; FIXING PENALTIES FOR VIOLATION HEREOF; AUTHORIZING LESSORS TO WITHHOLD 2% OF TAXES COLLECTED AS REIMBURSEMENT FOR COLLECTION EXPENSE; REPEALING CONFLICTING ORDINANCES; and PROVIDING FOR MATTERS PROPERLY RELATED THERETO.

THE CITY COUNCIL OF THE CITY OF CALIENTE DO ORDAIN:

Section 1. Definitions.

Except where the context otherwise requires, the definitions given in this section govern the construction of this ordinance.

- A. "City" means the City of Caliente, Lincoln County, Nevada.
- B. "Lessee" means any person renting accommodations from a licensee.
- C. "Licensee" means the person, partnership, firm, corporation or other body corporate operating a rental business.
- D. "License taxes" means all license taxes levied pursuant to the Caliente City Charter and Caliente Municipal Code, and heretofore, hereby or hereafter appropriated or assigned by the City levying, fixing or imposing the same for administration by the City.

- E. "Person" means corporation, firms, partnerships, associations and individuals, and also includes executors, administrators, trustees, receivers or other representatives appointed by law.
- F. "Rental business" means the operation of any hotel, motel, auto court, motor court, lodge, lodging house, apartment, apartment house, apartment house hotel, rooming house, guest house, trailer court, trailer park, tourist camp, ranch resort, guest cabin, cabin or other accommodations having three or more rooms for rental.
- G. "Tax administrator" means the City Clerk of the City of Caliente.

Section 2. Imposition and Rate of Tax.

There shall be, and there hereby is, fixed and imposed a license tax for revenues commencing on the effective date hereof on every licensee operating a rental business within the city, in addition to license taxes heretofore fixed and imposed and now existing in the amount of five percentum of the amount of the gross income derived from room rentals received by each licensee from the renting of rooms within the limits of the city.

Section 3. License Required.

It shall be unlawful for any person, either for himself or for any other person, to commence or to carry on any rental business as in this ordinance specified in the City of Caliente without first having procured a license from the Tax Administrator to do so. The carrying on of any such rental business without first having procured a license from the Tax Administrator to do so shall constitute a separate violation of this article, and each and every day that such business is carried on. It shall be the duty of the Tax Administrator to issue written licenses as provided for in this article (in such form as he may prescribe) upon application therefor.

Section 4. Exemptions.

There shall be, and there hereby is, excepted from the license tax herein fixed and imposed each rental by any

licensee of a room or rooms for a period of 28 consecutive days or more. No rental shall be deemed to have been made for a period of 28 days or more, unless the room or rooms rented to the lessee are paid for at least such a period in advance or have been previously rented by the lessee continuously for such period.

Section 5. License Tax to be Collected from Lessee.

Each licensee be, and hereby is, required to add the amount of the license tax herein fixed and imposed to the amount of the room rentals due thereto, and to collect the tax and rentals from each lessee. The amount of the tax shall be displayed separately from the price of the accommodation or room on the guest registration card or other proof of guest registration.

Section 6. Display of Notice.

Each licensee shall prominently display in each room or suite of rooms leased as a unit, or at the licensee's option in a lobby at or in the immediate vicinity of the registration desk or the business a sign reading substantially as follows:

NOTICE

For each rental of less than 28 days, this business is required by law to collect a 5% room tax.

The Management

Section 7. It shall be lawful for the licensee to deduct and withhold from the taxes otherwise due from him 2% thereof to reimburse himself for the cost of collecting the tax.

Section 8. Assignment of Tax.

The license taxes herein fixed and imposed are hereby appropriated or assigned to the fund for administration.

Section 9. Authority to Collect Tax.

The City Clerk be, and he hereby is, authorized and empowered to collect the proceeds of the license tax

provided for in this ordinance, and to receive control, invest and order the lawful expenditure of funds pertaining thereto and to enforce by all appropriate and lawful means the provisions of this ordinance.

Section 10. Payment of Tax.

Effective July / , 198 / , license taxes shall be come due and payable to the Tax Administrator on the first day of each month next succeeding the calendar month or fraction thereof during which the license taxes accrue, and they shall become delinquent after the 15th day of the same period.

Section 11. Rules and Regulations.

The Caliente City Council is hereby authorized and empowered to prescribe, adopt and enforce rules and regulations relating to the administration and enforcement of this ordinance.

Section 12. Examination of books and records.

The Tax Administrator or his duly authorized agents are empowered to examine and audit the books, papers and records of any licensee or person operating a rental business and to make investigations in connection therewith.

Section 13. Penalties.

Any person wilfully failing to comply with or violating any provision of this ordinance shall be deemed guilty of a misdemeanor, and upon conviction thereof, will be punished as set forth in the Caliente Municipal Code.

Section 14. Severability Provisions.

If any one or more sections, sentences, clauses or parts of this ordinance, shall, for any reason, be questioned or be held invalid, including, without limitation, the generality of the foregoing, the exception in Section 4 hereof, such judgment shall not affect, impair or invalidate the remaining provisions of this ordinance, but shall be confined in its operation to these specific sections, sentences, clauses or parts of this ordinance so held unconstitutional and invalid, and the inapplicability and invalidity of any section, sentence, clause or part of this ordinance in any one or more instances shall not affect or prejudice in any way the applicability and validity of this ordinance in any other instances.

Section 15. Repeal of Conflicting Ordinances.

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed. The repealer shall not be construed to revive any ordinance or part heretofore repealed.

Section 16. Filing Ordinance.

A certified copy of this ordinance shall be filed with the City Clerk.

Section 17. This Ordinance shall become effective twenty (20) days after passage, approval and publication according to law.

The foregoing Ordinance was proposed by Councilman Rowe at the regular meeting of February 20, 1981, 1981, read by title and referred to the Council as a committee of the whole.

Notice of filing such Ordinance was duly given by publication as required by law.

It was read in full at the regular meeting of the City Council on March 20, 1981, 1981, and adopted by the following vote:

AYES: Patricia Loversi - Paul Moehner + Glen Post

NAYS: _____

ABSENT: George + Rowe

APPROVED THIS 20th day of April, 1981.

Richard Lawson
Mayor of the City of Caliente

ATTEST:

Carol A. Rowland
City Clerk and Clerk of the
City Council of the City of Caliente

[1:158:1933; 1931 NCL § 3691]—(NRS A 1979, 1170; 2005, 2686; 2007, 899)

NRS 268.091 Farmers' markets: Definitions. As used in this section, NRS 268.092 and 268.093, unless the context otherwise requires:

1. "Farmers' market" means a place of business where the actual producer of farm products can bring the products for direct sale to consumers. The term includes a place of business where a person rents space to producers for the sale of farm products.

2. "Farm products" has the meaning ascribed to it in NRS 576.0155.

(Added to NRS by 1975, 1204; A 1993, 433)

NRS 268.092 Farmers' markets: Licensing and regulation.

1. The city council or other governing body of any incorporated city in the State of Nevada, whether organized under general law or special charter, may provide by ordinance for the licensing and regulating of farmers' markets.

2. Every person who establishes a farmers' market shall make application to the city council or other governing body of the incorporated city in which the farmers' market is to be located. The application must be in a form and manner prescribed by the city council or other governing body.

3. The city council or other governing body may:

(a) Fix, impose and collect license fees upon the market.

(b) Grant or deny applications for licenses or impose conditions, limitations and restrictions upon the license.

(c) Adopt, amend and repeal regulations relating to the licenses and licensees of farmers' markets.

(Added to NRS by 1975, 1204; A 1987, 1712)

NRS 268.093 Farmers' markets: Responsibilities of licensee; unlawful acts.

1. The person licensed by the city council or other governing body of an incorporated city to establish a farmers' market is:

(a) Responsible for the collection of any taxes required pursuant to chapters 372, 374 and 377 of NRS.

(b) An employer as defined in NRS 616A.230 for the purpose of providing coverage under the Nevada Industrial Insurance Act.

2. A person who sells farm products within the farmers' market is not required to be licensed.

3. It is unlawful for any person to sell, within the farmers' market, any product which is not a farm product.

(Added to NRS by 1975, 1204; A 1987, 1712)

NRS 268.095 Powers of governing body; application for certain licenses; imposition of license tax; uses of proceeds of tax; license tax as lien; enforcement of lien; confidentiality of information concerning tax or taxpayer.

1. Except as otherwise provided in subsection 4, the city council or other governing body of each incorporated city in this State, whether organized under general law or special charter, may:

(a) Except as otherwise provided in subsection 2 and NRS 268.0968 and 576.128, fix, impose and collect for revenues or for regulation, or both, a license tax on all character of lawful trades, callings, industries, occupations, professions and businesses conducted within its corporate limits.

(b) Assign the proceeds of any one or more of such license taxes to the county within which the city is situated for the purpose or purposes of making the proceeds available to the county:

(1) As a pledge as additional security for the payment of any general obligation bonds issued pursuant to NRS 244A.597 to 244A.655, inclusive;

(2) For redeeming any general obligation bonds issued pursuant to NRS 244A.597 to 244A.655, inclusive;

(3) For defraying the costs of collecting or otherwise administering any such license tax so assigned, of the county fair and recreation board and of officers, agents and employees hired thereby, and of incidentals incurred thereby;

(4) For operating and maintaining recreational facilities under the jurisdiction of the county fair and recreation board;

(5) For improving, extending and bettering recreational facilities authorized by NRS 244A.597 to 244A.655, inclusive; and

(6) For constructing, purchasing or otherwise acquiring such recreational facilities.

(c) Pledge the proceeds of any tax imposed on the revenues from the rental of transient lodging pursuant to this section for the payment of any general or special obligations issued by the city for a purpose authorized by the laws of this State.

(d) Use the proceeds of any tax imposed pursuant to this section on the revenues from the rental of transient lodging:

(1) To pay the principal, interest or any other indebtedness on any general or special obligations issued by the city pursuant to the laws of this State;

(2) For the expense of operating or maintaining, or both, any facilities of the city; and

(3) For any other purpose for which other money of the city may be used.

2. The city council or other governing body of an incorporated city shall not require that a person who is licensed as a contractor pursuant to chapter 624 of NRS obtain more than one license to engage in the business of contracting or pay more than one license tax related to engaging in the business of contracting, regardless of the number of classifications or subclassifications of licensing for which the person is licensed pursuant to chapter 624 of NRS.

3. The proceeds of any tax imposed pursuant to this section that are pledged for the repayment of general obligations may be treated as "pledged revenues" for the purposes of NRS 350.020.

4. The city council or other governing body of an incorporated city shall not require a person to obtain a license or pay a license tax on the sole basis that the person is a professional. No license to engage in any type of business may be granted unless the applicant for the license signs an affidavit affirming that the business has complied with the provisions of chapter 76 of NRS. The city licensing agency shall provide upon request an application for a business license pursuant to chapter 76 of NRS. As used in this subsection, "professional" means a person who:

Public utilities are "taxes." Public utilities pursuant to NRS 354.59881 et seq. "taxes" designed for the payments because they raise revenue and not to NRS 354.59817 (7-1-1996)

in license taxes to other obligations.

amount is 100,000 or less for profession or business

for other obligations, 655, inclusive; and

for fair and recreation purposes or other obligations, 44A.655, inclusive,

for fair and recreation purposes, 655, inclusive, in addition pursuant to those provisions of the recreation board provisions.

concerning industrial safety council or governing body for rights and safety in workplace. business is required, issue such a license at the business: pursuant to chapters

to chapters 616A to 616D for private employers; or for other purposes, inclusive, or chapters

required, the city council, when applying for an affidavit required by

incorporated city shall submit to the department of business which have



4. Upon receiving an affidavit required by this section, the city council or other governing body of an incorporated city shall provide the applicant with a document setting forth the rights and responsibilities of employers and employees to promote safety in the workplace in accordance with regulations adopted by the division of industrial relations of the department of business and industry pursuant to NRS 618.376.

(Added to NRS by 1991, 2437; A 1993, 776, 2779, 2821; 1995, 641, 649, 2041; 1999, 232, 1812)

NRS CROSS REFERENCES. Industrial insurance and occupational diseases, NRS chs. 616A, 616B, 616C, 616D, 617

ADMINISTRATIVE REGULATIONS. Licensing of business by local government, NAC 616A.500, 616A.510

NRS 268.096 Tax on revenues from rental of transient lodging: Imposition and collection; schedule for payment; penalty and interest for late payment.

1. The city council or other governing body of each incorporated city: (a) In a county whose population is 400,000 or more, shall impose a tax at a rate of 2 percent; and

(b) In a county whose population is less than 400,000, shall impose a tax at the rate of 1 percent, of the gross receipts from the rental of transient lodging in that city upon all persons in the business of providing lodging. This tax must be imposed by the city council or other governing body of each incorporated city, regardless of the existence or non-existence of any other license fee or tax imposed on the revenues from the rental of transient lodging. The ordinance imposing the tax must include a schedule for the payment of the tax and the provisions of subsection 4.

2. The tax imposed pursuant to subsection 1 must be collected and administered pursuant to NRS 268.095.

3. The tax imposed pursuant to subsection 1 may be collected from the paying guests and may be shown as an addition to the charge for the rental of transient lodging. The person providing the transient lodging is liable to the city for the tax whether or not it is actually collected from the paying guest.

4. If the tax imposed pursuant to subsection 1 is not paid within the time set forth in the schedule for payment, the city shall charge and collect in addition to the tax:

(a) A penalty of not more than 10 percent of the amount due, exclusive of interest, or an administrative fee established by the governing body, whichever is greater; and

(b) Interest on the amount due at the rate of not more than 1.5 percent per month or fraction thereof from the date on which the tax became due until the date of payment.

5. As used in this section, "gross receipts from the rental of transient lodging" does not include the tax imposed or collected from paying guests pursuant to this section or NRS 244.3352.

(Added to NRS by 1983, 476; A 1987, 901, 1714; 1989, 168, 909; 1991, 467; 1997, 2460)

NRS CROSS REFERENCES. Carson City, Special & Local Acts Volume 1, Collection and enforcement of tax, NRS 664.125

WEST PUBLISHING CO. Innkeepers § 4. WESTLAW Topic No. 213. C.J.S. Inns, Hotels, and Eating Places §§ 8, 9.

NRS 268.0962 Tax on revenues from rental of transient lodging: Distribution of proceeds, penalty and interest. The proceeds of the tax imposed pursuant to NRS 268.096 and any applicable penalty or interest must be distributed as follows:

1. In a county whose population is 400,000 or more:
 - (a) Three-eighths of the first 1 percent of the proceeds must be paid to the department of taxation for deposit with the state treasurer for credit to the fund for the promotion of tourism.
 - (b) The remaining proceeds must be transmitted to the county treasurer for deposit in the county school district's fund for capital projects established pursuant to NRS 387.328, to be held and expended in the same manner as other money deposited in that fund.
2. In a county whose population is less than 400,000:
 - (a) Three-eighths must be paid to the department of taxation for deposit with the state treasurer for credit to the fund for the promotion of tourism.
 - (b) Five-eighths must be deposited with the county fair and recreation board created pursuant to NRS 244A.599 or, if no such board is created, with the city council or other governing body of the incorporated city, to be used to advertise the resources of that county or incorporated city related to tourism, including available accommodations, transportation, entertainment, natural resources and climate, and to promote special events related thereto.

(Added to NRS by 1983, 477; A 1987, 902, 1714; 1993, 2331; 1997, 2461, 2462)

NRS 268.0964 Tax on revenues from rental of transient lodging: Prohibited uses of proceeds. The proceeds of the tax imposed pursuant to NRS 268.096 may not be used:

1. As additional security for the payment of, or to redeem, any general obligation bonds issued pursuant to NRS 244A.597.
 2. To defray the costs of collecting or administering the tax incurred by the county fair and recreation board.
 3. To operate and maintain recreational facilities under the jurisdiction of the county fair and recreation board.
 4. To improve and expand recreational facilities authorized by NRS 244A.597 to 244A.655, inclusive.
 5. To construct, purchase or acquire such recreational facilities.
- (Added to NRS by 1983, 477)

NRS 268.0966 Tax on revenues from rental of transient lodging: Annual report to department of taxation. On or before August 15 of each year, the governing body of each city shall submit a report to the department of taxation which states:

1. The rate of all taxes imposed on the revenues from the rental of transient lodging pursuant to NRS 268.095 and 268.096 and any special act in the preceding fiscal year;
 2. The total amount of revenue collected from all taxes imposed on the revenues from the rental of transient lodging pursuant to NRS 268.095 and 268.096 and any special act in the preceding fiscal year; and
 3. The manner in which the revenue was used in the previous fiscal year.
- (Added to NRS by 1989, 907)

NRS 268.0968
tions on imposition
declaration.

1. Except as otherwise provided, a city local may not impose a new tax or increase the rate of a tax on the rental of transient lodging in a city whose population is less than 400,000.
2. Except as otherwise provided, a city local may not impose a tax on the rental of transient lodging in a city whose population is less than 400,000.
3. The legislative act imposing a tax on the rental of transient lodging will not be repealed.

- (a) The promotion of tourism;
 - (b) The construction of a railroad grade separation;
 - (c) The acquisition of a railroad grade separation.
- (Added to NRS by 1983, 477)

NRS CROSS REFERENCE
Washoe County, Nevada

NRS 268.097
supervision.

1. Except as otherwise provided, a city local may not impose a tax on the rental of transient lodging in a city whose population is less than 400,000.
 2. The governing body of a city local may not impose a tax on the rental of transient lodging in a city whose population is less than 400,000.
 3. The governing body of a city local may not impose a tax on the rental of transient lodging in a city whose population is less than 400,000.
- (Added to NRS by 1983, 477)

WEST PUBLISHED
Automobiles
WESTLAW
C.J.S. Motor
et seq.

NRS 268.0968 Tax on revenues from rental of transient lodging: Limitations on imposition of new tax and on increase in rate of existing tax; legislative declaration.

1. Except as otherwise provided in NRS 268.096 and 268.801 to 268.808, inclusive, a city located in a county whose population is 400,000 or more shall not impose a new tax on the rental of transient lodging or increase the rate of an existing tax on the rental of transient lodging after March 25, 1991.

2. Except as otherwise provided in NRS 268.7845, a city located in a county whose population is 100,000 or more but less than 400,000 shall not impose a new tax on the rental of transient lodging or increase the rate of an existing tax on the rental of transient lodging after March 25, 1991.

3. The legislature hereby declares that the limitation imposed by subsection 2 will not be repealed or amended except to allow the imposition of an increase in such a tax for:

- (a) The promotion of tourism;
- (b) The construction or operation of tourism facilities by a convention and visitors authority; or
- (c) The acquisition, establishment, construction or expansion of one or more railroad grade separation projects.

(Added to NRS by 1991, 31; A 1993, 257; 1997, 1551, 2462; 1999, 464, 558)

NRS CROSS REFERENCES.

Washoe County, Special & Local Acts Volume

NRS 268.097 Taxicab motor carriers: License taxes; regulation; supervision.

1. Except as otherwise provided in subsections 2 and 3, notwithstanding the provisions of any local, special or general law, after July 1, 1963, the governing body of any incorporated city in this state, whether incorporated by general or special act, or otherwise, may not supervise or regulate any taxicab motor carrier as defined in NRS 706.126 which is under the supervision and regulation of the transportation services authority pursuant to law.

2. The governing body of any incorporated city in this state, whether incorporated by general or special act, or otherwise, may fix, impose and collect a license tax on and from a taxicab motor carrier for revenue purposes only.

3. The governing body of any incorporated city in any county in which the provisions of NRS 706.8811 to 706.885, inclusive, do not apply, whether incorporated by general or special act, or otherwise, may regulate by ordinance the qualifications required of employees or lessees of a taxicab motor carrier in a manner consistent with the regulations adopted by the transportation services authority.

(Added to NRS by 1963, 1107; A 1971, 722; 1995, 977; 1997, 1978)

WEST PUBLISHING CO.

Automobiles \Leftrightarrow 71, 75.
WESTLAW Topic No. 48A.
C.J.S. Motor Vehicles §§ 58 et seq., 81, 81(1)
et seq.

ATTORNEY GENERAL'S OPINIONS.

City regulation of taxicabs. NRS 268.097, which provides that cities shall have no power to supervise or regulate taxicab motor carriers supervised by the public service commission but may tax for revenue purposes only, is an explicit and concise mandate of the legislature, and cities may not supervise taxicab companies except for the purpose of imposing and collecting a revenue tax. AGO 491 (2-23-1968)

CITY OF CALIENTE RECREATION BOARD

P.O. Box 1004 - Phone 726-3131 - Caliente, Nevada 89009

Operator's Quarterly Room License Tax Return

Instructions, Rates and Regulations Are Stated on Page 4.

KEEP THIS COPY
Date Received _____

Date of Deposit _____

A penalty of 18% plus 1% interest per month will be applied after the stated due date.

1. Enter your gross rental revenue, including your over 28-day rentals for the month of _____, 19__ \$ _____

ADDITIONS

2. Enter any adjusted revenue for prior month. Attach an explanation. \$ _____

3. Add lines 1 and 2 **THIS IS YOUR TOTAL REVENUE** \$ _____

DEDUCTIONS

4. Deduct refunds paid by you this month.	\$	
5. Deduct over 28-day rentals you included in line 1.	\$	
6. Deduct any adjusted rental revenue for prior months. Attach an explanation.	\$	

7. ENTER TOTAL OF LINES 4, 5, and 6. \$ _____

8. Deduct line 7 from line 3. \$ _____

9. Enter 5% of line 8. \$ _____

10. Enter 1% of the amount you entered on line 8. \$ _____

11. Enter 2% of lines 9 and 10. This is your collection fee. \$ _____

12. Deduct line 11 from the total of lines 9 and 10. **THIS IS YOUR TAX** \$ _____

13. Enter the amount of any penalty advice you have received from the Board for prior reporting periods. \$ _____

14. Add lines 12 and 13. **THIS IS THE AMOUNT OF YOUR REMITTANCE** \$ _____

Please make your check payable to the City of Caliente Recreation Board. Mail same to P.O. Box 1004, Caliente, Nevada 89008 by the 15th day immediately following the month you are reporting.

IMPORTANT If ownership has changed during the month you are reporting, attach full statement.

The undersigned hereby certifies that the above and foregoing report is a true and correct statement of rental income received and tax collected and pursuant to applicable ordinances by the below named establishment for the period covered by this return.

LICENSEE _____

(SIGNED) _____ (Title) _____ (Date) _____

For Board Use Only

Tax _____

Penalty _____

Interest _____

TOTAL _____