

SUMMARY: Amends Washoe County Code by imposing an additional license tax of 1 percent upon the gross income derived from the renting of rooms in the unincorporated areas of Washoe County.

BILL NO. 470

ORDINANCE NO. 795

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY IMPOSING AN ADDITIONAL LICENSE TAX OF ONE PERCENT UPON THE GROSS INCOME DERIVED FROM THE RENTING OF ROOMS IN THE UNINCORPORATED AREAS OF WASHOE COUNTY.

SECTION 1. Section 25.151 of the Washoe County Code is hereby amended to read as follows:

25.151 Imposition and rate of tax.

1. In addition to any other license taxes heretofore fixed and imposed and now existing, there is hereby fixed and imposed on every licensee operating a rental business within the county and located and situated outside of the corporate limits of incorporated cities and towns of the county, a license tax for revenue in the amount of 6 percent of the amount of gross income derived from room rentals received by each licensee from the renting of rooms located within the county and outside the corporate limits of incorporated cities and towns of the county.

2. There is hereby fixed and imposed an additional license tax in the amount of 1 percent of the gross income from room rentals subject to the tax levied pursuant to subsection 1. This additional tax shall be collected by the authority to be disbursed and used in compliance with NRS 244.3352 to 244.3356, inclusive.

3. There is hereby fixed and imposed an additional license tax in the amount of 1 percent of the gross income from room rentals subject to the tax levied pursuant to subsection 1. This additional tax shall be collected by the authority and shall be disbursed by the authority to the county treasurer no later than the first day of the month following the month during which the tax was collected. Upon receipt of the tax money, the county treasurer shall deposit the money into the county general fund.

SECTION 2. Section 25.159 of the Washoe County Code is hereby amended to read as follows:

25.159 Display of notice. Each licensee shall display prominently 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 for 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 an 8-percent room tax,

The Management.

SECTION 3. Section 25.161 of the Washoe County Code is hereby amended to read as follows:

25.161 Assignment of tax. The license taxes fixed and imposed by subsections 1 and 2 of section 25.151 are hereby appropriated or assigned to the recreation board for administration in accordance with the Tax Administration Resolution and the Recreation Act, as they may be from time to time amended.

SECTION 4. Section 25.165 of the Washoe County Code is hereby amended to read as follows:

25.165 Schedule for payment of tax, penalties.

1. License taxes shall become due and payable to the tax administrator on the 1st day of each month next succeeding the calendar month or fraction thereof during which the license taxes accrued, and they shall become delinquent after the 15th day of the same month.

2. In addition to and separate from the penalties for late payments of the tax imposed under the Tax Administration Resolution and subsection 1 of section 25.151 of this code, there is hereby imposed a penalty as described in subsection 3 of this section for late payment of the tax imposed under subsections 2 and 3 of section 25.151 of this code.

3. Upon any payments which are not paid prior to becoming delinquent, the tax administrator shall charge and collect:

(a) 10 percent of the amount due, exclusive of interest, or an administration fee of \$75.00, whichever is greater; and

(b) Interest on the amount due at the rate of 1 percent per month or fraction thereof from the date on which the tax became due until the date of payment.

SECTION 5. Sections 1 to 4, inclusive, of this ordinance shall become effective on May 1, 1990.

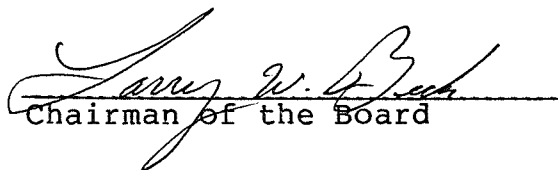
Proposed on the 13TH day of MARCH, 1990
 Proposed by Commissioners CORNWALL.
 Passed on the 27TH day of MARCH, 1990.

Vote:

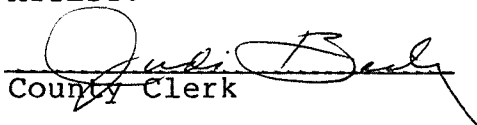
Ayes: Commissioners: BECK, LILLARD, McDOWELL, & REID.

Nays: Commissioners: CORNWALL.

Absent: Commissioners: NONE.


 Chairman of the Board

ATTEST:


 County Clerk

This ordinance shall be in force and effect from and after the 9TH day of APRIL, 1990.