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STATE OF NEVADA  
COUNTY OF WASHOE

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the dates: **06/26/2009 - 07/01/2009**, for exact publication dates please see last line of Proof of Publication below.

Subscribed and sworn to before me

Signed: \_\_\_\_\_



JUL 01 2009



*Linda Anderson*

**Proof of Publication**

NOTICE OF ADOPTION WASHOE COUNTY ORDINANCE NO. 1410 BILL NO. 1589 An Ordinance amending Chapter 25 of the Washoe County Code (business licenses, permits and regulations) to impose an additional tax on transient lodging in certain places in Washoe County of up to 3 percent for the State General Fund and the State Supplemental School Support Fund (pursuant to 2008 Washoe County General Election Ballot Question 6 and Initiative Petition 1 of the 2009 Nevada Legislature); amending various sections of Chapter 25 to clarify schedule, late charges and remittance of said additional tax; and other matters properly relating thereto. (Bill No. 1589). PUBLIC NOTICE IS HEREBY GIVEN that an adequate number of typewritten copies of the above-numbered and entitled Ordinance are available for public inspection and distribution at the office of the County Clerk of Washoe County, at her office in the County Courthouse in Reno, Nevada, 75 Court Street, Reno, Washoe County, Nevada; and can be found on the County Clerk's website, [www.washoecounty.us/clerks](http://www.washoecounty.us/clerks). and that said Ordinance was proposed by Commissioner Larkin on June 9, 2009, and was passed and adopted without amendment at the regular meeting on June 23, 2009, by the following vote of the Board of County Commissioners: Those Voting Aye: John Breternitz, David E. Humke, Bonnie Weber, Kitty Jung Those Voting Nay: None Those Absent: Robert M. Larkin This Ordinance shall be in full force and effect



from and after July 1, 2009, i.e., the date of the second publication of such Ordinance by its title only. IN WITNESS WHEREOF, The Board of County Commissioners of Washoe County, Nevada, has caused this ordinance to be published by title only. AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners No. 649353 - June 26, July 1, 2009

SUMMARY: An ordinance amending Chapter 25 of the Washoe County Code (Business Licenses, Permits and Regulations) to impose an additional tax on transient lodging in certain places in Washoe County of up to 3 percent for the state general fund and the state supplemental school support fund (pursuant to 2008 Washoe County General Election Ballot Question 6 and Initiative Petition 1 of the 2009 Nevada Legislature); amending various sections of Chapter 25 to clarify schedule, late charges and remittance of said additional tax; and other matters properly relating thereto

BILL NO. 1589

ORDINANCE NO. 1410

AN ORDINANCE AMENDING CHAPTER 25 OF THE WASHOE COUNTY CODE (BUSINESS LICENSES, PERMITS AND REGULATIONS) TO IMPOSE AN ADDITIONAL TAX ON TRANSIENT LODGING IN CERTAIN PLACES IN WASHOE COUNTY OF UP TO 3 PERCENT FOR THE STATE GENERAL FUND AND THE STATE SUPPLEMENTAL SCHOOL SUPPORT FUND (PURSUANT TO 2008 WASHOE COUNTY GENERAL ELECTION BALLOT QUESTION 6 AND INITIATIVE PETITION 1 OF THE 2009 NEVADA LEGISLATURE); AMENDING VARIOUS SECTIONS OF CHAPTER 25 TO CLARIFY SCHEDULE, LATE CHARGES AND REMITTANCE OF SAID ADDITIONAL TAX; AND OTHER MATTERS PROPERLY RELATING THERETO.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Chapter 25 of the Washoe County Code is hereby amended by adding a new section 25.1511 to read as follows.

25.1511 Additional tax on transient lodging.

1. There is hereby fixed and imposed an additional transient lodging tax of 3 percent of the gross receipts derived from the rental of transient lodging throughout the county including its incorporated cities. No additional transient lodging tax is imposed by this section in any transient lodging district in the county or a city where the sum of all the transient lodging taxes being levied on July 31, 2008 is equal to or greater than 13 percent. If on July 31, 2008 the combined transient lodging tax rate being charged in any transient lodging district exceeds 10 percent, the additional transient lodging tax imposed by this section is imposed at a rate equal to the difference between 13 percent and the sum of the rates of the existing taxes.

2. The schedule for payment of the tax and applicable penalties and interest is that set forth in Section 25.165(1). If the tax imposed pursuant to subsection 1 is not paid within the time set forth in the schedule for payment set forth in Section 25.165(1), there is hereby imposed, in addition to the tax:

(a) A penalty of 10 percent of the amount due, exclusive of

interest, or an administrative fee of \$100, whichever is greater; and

(b) Interest on the amount due at the rate of 1.5 percent per month or fraction thereof from the date on which the tax became due until the date of payment.

3. The proceeds of the tax imposed by this section and any applicable penalty or interest must be paid by the recreation board or the county treasurer to the State Treasurer for credit to the State General Fund.

4. The additional transient lodging taxes imposed by this section are mandated by Initiative Petition 1 enacted by the 2009 Nevada Legislature and which became effective on March 18, 2009 pursuant to Article 4, Section 35 of the Nevada Constitution.

SECTION 2. Section 25.125 of the Washoe County Code is hereby amended to read as follows:

25.125 "County Tax Act" defined. "County Tax Act" means NRS 244.335 to 244.3359 inclusive, as the same may be amended from time to time.

SECTION 3. Section 25.163 of the Washoe County Code is hereby amended to read as follows:

25.163 Authority to collect tax. The recreation board is hereby authorized and empowered to collect the proceeds of the transient lodging tax provided for in sections 25.117 to 25.173, inclusive, and to receive, control, invest and order the lawful expenditure of funds pertaining thereto, except as otherwise expressly provided in this chapter including, without limitation, the duty to deliver tax proceeds to the State of Nevada, and to enforce and regulate by all appropriate and lawful means the provisions of sections 25.117 to 25.173, inclusive.

[Business Impact Note: The Board of County Commissioners hereby finds that this ordinance does not impose a direct and significant economic burden upon a business, nor does it directly restrict the formation, operation or expansion of a business.]

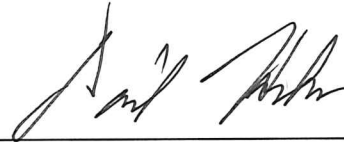
Proposed on the 9<sup>th</sup> day of June, 2009.  
Proposed by Commissioner LARKIN.  
Passed on the 23 day of June, 2009.

Vote:

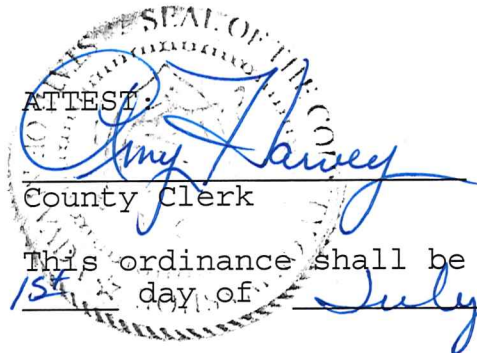
Ayes: Humke, Jung, Breternitz, Weber

Nays: none

Absent: Larkin



Chairman  
Washoe County Commission



ATTEST:  
Amy Harvey  
County Clerk

This ordinance shall be in force and effect from and after the  
1<sup>st</sup> day of July, 2009.

P:\Civil\ORD\25.125 FINAL  
PAL/5-28-2009