CITY OF
NORTH LAS VEGAS

COLLECTING AND REMITTING ROOM TAX

In accordance with Chapter 22, Section 010, Subsection F of Title 5 of the North Las Vegas Municipal Code, the City of North Las Vegas imposes a 13% transient lodging tax on short-term rentals. Guests qualifying as a “permanent resident,” or guest stays of 30 days or more, are exempt from the transient lodging tax.

- Room tax for properties located within the City of North Las Vegas is calculated at 13% of the monthly rental revenue.
- The licensee or operator is responsible for collecting and remitting room tax to the City.
- Room tax should be collected from the guest and shown as a separate charge. The tax may NOT be included in the price of the room.
- If the appropriate tax is not collected, the transient lodging establishment remains responsible for the appropriate tax and will be required to pay from its own funds.
- If more than the appropriate tax is collected, the additional amount must be remitted to the City, or returned to the guest within the month it was collected.
- Room tax revenues are the property of the City of North Las Vegas. These tax revenues should be collected and turned over by the establishment.
- The licensee or operator must file their monthly report by the 15th of the month following the month taxes are accrued in order to avoid late fees and penalties.

Transient Lodging Defined

Any facility, structure, or portion of any structure which is occupied or intended or designed for occupancy by a guest or guests who pay rent for dwelling, lodging, or sleeping purposes for a period of thirty or fewer days, and includes any resort hotel, hotel, motel, apartment motel, residential dwelling unit operating as a rental, and any other similar structure, facility, or portion thereof. (Chapter 02, Section 001 of Title 5 of the North Las Vegas Municipal Code)

Short-term rentals are considered "transient lodging" for the purposes of North Las Vegas Municipal Code Section 5.22.010(F)

License Tax for Hotels and Motels

Effective March 1, 2017, the tax on transient lodging shall be thirteen (13) percent for all room rentals by all hotels other than resort hotels, by all motels, by all residential dwelling units operating as a short-term rental, and by apartment motels advertising and accepting less than weekly rentals. Said tax on apartment hotels to be limited to the rentals received on the less-than-weekly basis. In order to establish permanency of occupancy for all hotels other than resort hotels, short-term rentals, and all motels, one calendar month or thirty (30) days of continuous occupancy or rental shall constitute such permanency. Occupants of such room rentals would be considered a resident guest and not subject to the payment of the room tax from and after thirty (30) days continuous residence.

Room Tax Applicability

The classification of hotel, motel, residence hotel, resort hotel, residence hotel, hotel suite, rooming house, bed & breakfast, short term residential rental, and apartments or any other lodging establishment is a matter of zoning and business licensing. It has no bearing on whether or not an establishment collects room taxes.

Rooms rented daily or less than weekly are subject to room tax.

If subject to room tax, room tax must be collected for the first 30 days of a guest's stay, except in the case of an exemption. An exemption applies in the following instances:

- Long-term rentals over 30 days for which the taxes were collected and remitted for the first 30 days
- Complimentary rooms (Note: Resort fees, cleaning fees, surcharges or any other fees imposed and collected on complimentary rooms are subject to tax)

Due Date

Room taxes must be paid on or before the 15th day of the month following the month the taxes accrued. Paying on time avoids penalties and interest. Room taxes remaining unpaid may result in a lien placed on the property. Once a lien has been filed, additional charges for lien release will apply and interest will continue to accrue on the outstanding amount. The City Attorney's office may be notified of the lien to begin foreclosure proceedings.

Combined Transient Lodging Tax Distributions

Monies collected for transient lodging tax will be distributed as follows (5.22.010):

Effective March 1, 2017

Las Vegas Convention and Visitors Authority	4.500%
City of North Las Vegas	2.000%
Regional Transportation Commission	1.000%
State of Nevada	3.375%
Clark County School District	1.625%
Clark County Treasurer	0.500%
Total	13.000%

ROOM TAX REPORTING INSTRUCTIONS

Calculating Room Tax, Penalties, and Interest

The following equations are used when calculating room tax:

Room Revenue:	the amount collected during the month for rent and associated fees
Room tax:	room revenue * .13
Penalty (if applicable):	room tax * .10
Interest (if applicable):	room tax * .12 * number of days past due / 360
Total Amount Due:	rental revenue + penalty + interest

This packet includes a copy of the City of North Las Vegas Transient Room Tax form that is used to report monthly lodging fees. Please carefully review your form for accuracy before submitting.

You may file your report and make payment in one of the following ways:

1. **File and pay by mail**: Prepare the PDF version of this form. Click here to download. Please be sure to fill out the form in its entirety and mail it with your payment to:

   City of North Las Vegas
   Accounts Receivable
   2250 Las Vegas Blvd, North, Ste. 710
   North Las Vegas, Nevada 89030

   Checks should be made payable to: City of North Las Vegas

   IMPORTANT: Your payment must be postmarked by the 15th of the subsequent month in order to avoid penalties and late fees.

2. **File and pay online**: File your report and make payments online using this link: Click here to file online.

If you have any questions, please contact our office at:

(702) 633-1460 Ext. 3636
receivables@cityofnorthlasvegas.com

EXAMPLE

Report of Transient Lodging Tax

Today's Date (mm/dd/yyyy): ____________________ Reporting for (mm/yy): ________________

Business Name: ____

Contact Name: ____

Phone: ___________________________ Email address: ___________________________

Property Address: ____

Is the property a resort? Yes No

** PLEASE COMPLETE ONE FORM FOR EACH PROPERTY **

CALCULATE LODGING TAX	
Total room revenue subject to tax	
Room tax (computed at 13% of the room revenue reported above) To calculate room tax due, multiply the room revenue subject to tax by .13	
Penalty 10% (add if not paid by the 15th of the subsequent month) To calculate the penalty amount, multiply the room tax due by .10	
Interest due (if reporting past the due date) computed at 1% per month, or a fraction thereof. To calculate interest due, multiply the room tax due by .12 then multiply that number by the number of days past due, and divide that number by 360.	
TOTAL AMOUNT DUE and payable (add amount shown on lines 2, 3 and 4)	

Make checks payable to City of North Las Vegas and remit to the address below:

CITY OF NORTH LAS VEGAS
NORTH LAS VEGAS

CITY OF NORTH LAS VEGAS
ACCOUNTS RECEIVABLE
2250 LAS VEGAS BLVD., NORTH STE 710
NORTH LASVEGAS, NV 89030

If you have any questions, please contact our office at (702) 633-1460 Ext. 3636 or email us at receivables@cityofnorthlasvegas.com

CERTIFICATE

The undersigned hereby certifies that the above and foregoing is a true and correct statement of rental income received and tax collected under and pursuant to the City of North Las Vegas' Municipal Code Section 5.22.010(F) by the above named establishment for the month covered by this report.

Authorize Signature: ______________________________ Date: ________________

Printed Name: ______________________________ Title: ________________

Enforcement and Investigation

The City Treasurer or such other person as may be designated by the city council is charged with the enforcement of transient lodging tax and is authorized and empowered to prescribe, adopt and enforce rules and regulations as outlined in the municipal code. The treasurer or person designated by the city council may employ accountants, auditors, investigators, assistants and clerks as it may deem necessary for efficient examination. Funds for administration and enforcement may be deducted from the proceeds of the license taxes herein fixed and imposed in an amount not to exceed ten (10) percent of the gross revenues so collected. (Code 5.22.070)

The City Treasurer or such other person designated by the city council or his duly authorized agents are hereby empowered to examine the books, papers, and records of any operator of the occupations or businesses to investigate the amount of room rentals collected. (Code 5.22.090)

Licensees and owners must keep adequate records and make them available to an auditor within 72 hours of request.

CNLV requires the following records to be kept for a minimum of 3 years:	
Journals Registration Cards Books of Account Folios Daily Cash Summaries Federal Income Tax Returns Receipt Registers	General Ledgers Profit & Loss Statements Trial Balances State Sales Tax Returns Other documentation used in connection with the rental of rooms

FREQUENTLY ASKED QUESTIONS (FAQ)

SECTION I: Reporting Room Tax

Can I report and pay my room tax online?

You can file and pay online using this link: Click here to file online.

Do I have to submit my report online?

No, we have provided you with a copy of the monthly reporting form in this packet. You can simply complete that form and mail it to our office with your payment.

I have been operating a short-term rental prior to obtaining a business license. Do I still need to pay taxes on those months?

Yes. Room taxes are required for each month the property has been rented regardless of whether the room tax was charged to or collected from the guest.

I did not rent out my short-term rental this month. Do I still need to complete a room tax report?

The room tax report must be submitted every month. If you did not collect rent on any given month, your room tax report must still be submitted showing zero revenue and tax due. This can be done online at [link]. If there are no taxes due, a printed copy does not need to be mailed to the City.

Where can I obtain a copy of the room tax reporting form?

Click here to download PDF form.

I am no longer in business and I have submitted a closure form to the City. Is there anything else that I need to do?

If the business has closed, room tax for the last month the property was rented must be reported and remitted. To verify that the room tax account is up to date, please contact our office. If the business is found operating after the closure, the operator will be subject to fines, penalties, and the possibility of having a lien placed on the property.

I had a guest stay for more than 30 days. Does that qualify to be room tax exempt?

Room tax is required for the first 30 days of the guest’s stay and should be included in the gross room revenue. Starting the 31st day, the room tax is exempt if the guest’s stay is continuous (has not checked out). However, if room tax continues to be collected after the first 30 days of occupancy, it must be remitted to the City of North Las Vegas or returned to the guest in the month it was collected.

Who do I contact if I have additional questions about room tax?

Please contact the City of North Las Vegas Finance Department at (702) 633-1460 Ext. 3636 or email receivables@cityofnorthlasvegas.com

SECTION II: The Room Tax Report

What is included in "Room Revenue"?

Rental revenue (gross revenue) should include all room related revenue collected, mandatory charges including resort fees, cleaning fees, and fees, and the total of allowable deductions. This amount does not include room taxes collected.

I charge cleaning fees and offer amenities at an additional charge. Should I apply tax on these amenities?

If additional charges are imposed on the guests for amenities that are mandatory fees, room tax must be paid on those fees. Mandatory fees charged to guests should be included in the gross room revenue whether or not they are included in the room rate or listed as a separate charge.

Can I report all rentals on one form?

No. A separate report should be completed for each property, for each month the property was rented.

I made a mistake on my last room tax report. How can I correct this error?

Please contact our office and speak with a representative in the finance department regarding any errors made on the room tax report. Supporting documentation will be required.

SECTION III: Payment

Can I pay my room tax on the next business day without being charged a penalty if the 15th falls on the weekend?

Room taxes are to be paid on or before the 15th of the month following the month the taxes are accrued in. If the 15th falls on a day when the City is closed, room tax can be paid in person on the first business day that the City is open. However, if the payment is mailed it must be postmarked by the 15th.

What happens if I do not report my room revenue or pay the tax?

If room tax is not paid by the 15th of the month it is due then a 10% penalty and 1% interest per month (or fraction thereof) will be charged. A lien may be placed on the property for the unpaid room tax and the business license may be revoked.

I have a property manager that prepares the monthly room tax reports. I am the owner and I issue the check to pay the bill. Can these two items be submitted separately?

No. The room tax report needs to be submitted along with the payment.

Can I pay in person?

You may drop your room tax filing and payment off at North Las Vegas City Hall prior to the due date. Make sure to include your filing form and a check made payable to City of North Las Vegas in an envelope addressed to Accounts Receivable. <u>Check in with the security desk upon your arrival</u>.

> North Las Vegas City Hall
> Finance Department – 7th Floor
> 2250 Las Vegas Blvd., North
> North Las Vegas, Nevada 89030

8:00 a.m. – 5:30 p.m., Monday through Thursday. The City is closed on Fridays.