

ORDINANCE NO. 18-002

**SUMMARY:** AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF EUREKA COUNTY, STATE OF NEVADA, TO AMEND THE JULY 2018 EDITION OF THE EUREKA COUNTY CODE, TITLE 4, LICENSES, PERMITS, FEES, AND TAXES, BY REVISION AND MODIFICATION, BY AMENDING CHAPTER 50, COUNTY ROOM TAX, TO DESIGNATE THE COUNTY TREASURER AS TAX ADMINISTRATOR AND COLLECTOR OF ROOM TAX AND OTHER MATTERS PROPERLY RELATING THERETO.

**TITLE:** THIS ORDINANCE SHALL BE KNOWN AS THE 2018 COUNTY ROOM TAX ORDINANCE.

The Board of Commissioners of Eureka County, a political subdivision of the State of Nevada, does hereby ordain:

The 2018 Eureka County Code is hereby amended pursuant to the procedural requirements of N.R.S. 244.095 and N.R.S. 244.100 by amending an existing title, Title 4, Licenses, Permits, Fees, and Taxes. The Ordinance shall hereafter read as follows:

Title 4

LICENSES, PERMITS, FEES, AND TAXES

**Title 4: Licenses, Permits, Fees, and Taxes**

**Chapter 50: County Room Tax**

**Sections: .010 through .130**

<u>Title</u>	<u>Chapter</u>	<u>Section</u>	<u>Heading</u>
4	50	.010	Definitions
4	50	.020	Imposition and rate
4	50	.030	License required
4	50	.040	Exemptions and exceptions
4	50	.050	Collection
4	50	.060	Notice – Display
4	50	.070	Authority to collect
4	50	.080	Payment of tax, interest and penalties
4	50	.090	License term
4	50	.100	Examination of records
4	50	.110	Disposition of proceeds
4	50	.120	Refunds
4	50	.130	Violation – Penalty

## Chapter 50 – COUNTY ROOM TAX

### .010 Definitions

Unless it is apparent from the context that another meaning is intended, the following words and phrases when used herein shall have the meaning as hereinafter defined:

- A. “County” means the County of Eureka, State of Nevada.
- B. “County Board” means the Board of County Commissioners, County of Eureka, State of Nevada.
- C. “Gross income” means the gross revenue received for the rental of rooms, less the license tax required and less any other excise tax required by law to be included in or added to the rental price of rooms and which are to be collected from a customer or renter.
- D. “Lessee” means any person purchasing accommodations from any person operating or conducting a rental business.
- E. “Licensee” means any person operating or conducting a rental business.
- F. “Person” means any person, firm, partnership, association, corporation, individual, executor, administrator, trustee, receiver, or other representative.
- G. “Rental business” means the operation of any hotel, motel, auto or motor court, lodge or cottages, lodging houses, apartment, apartment houses, apartment house hotel or motel, rooming house, trailer court, trailer park, tourist camp, tourist cabins, tourist cottages, or other accommodations having four (4) or more rooms for rent.
- H. “Room tax” means a tax imposed herein and by the authority of the Laws of Nevada and especially Nevada Revised Statutes Section 244.335, and all amendments thereto.
- I. “Tax administrator” means County Treasurer.

### .020 Imposition and rate

There is fixed and imposed a license tax on every person operating, conducting, or engaged in a rental business within the County in the amount of eight percent (8%) of the

gross income received or derived from room rentals received by said persons from such endeavor, business, or enterprise, said tax to be levied for revenue and regulations of such endeavors, businesses, or enterprises.

.030 License required

It is unlawful for any person, either for himself or for another, to commence or to carry on any rental business within the County without having first procured a license from the County Treasurer so to do, provided that such license may be secured within ten (10) days of commencement of a rental business; the license, however, to bear date as of the day of commencement of rental business and to be retroactive thereto. License shall be obtained upon written application to the County Treasurer. The license issued shall be posted in a conspicuous place upon the business premises.

.040 Exemptions and exceptions

There shall be exempted from the license tax, each rental of a room or rooms whereby the lessee obtains said room, or rooms, for a period of twenty-eight (28) days or more and the price to be paid for the rental of the room, or rooms, is negotiated on such period of time. There are no other exemptions or exceptions from the license tax.

.050 Collection

Each licensee is, and shall be, required to add the requisite tax to the rental price of the room and shall obtain from lessee of the room, in addition to the rental price, the required tax. All registration cards or other documents or records maintained by the licensee shall be so drawn or made so that the amount of the tax shall be shown or computed separately from the rental price of the room. All lessees except for those exempted by Section .040 shall pay the requisite tax; there are no exceptions or exemptions.

.060 Notice - Display

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

**NOTICE**

This business is required by law to collect a tax in the amount of 8% on the rental of any room for a period of less than 28 days.

The Management

.070 Authority to collect

The County Treasurer is authorized and empowered to collect the revenue and proceeds of the room tax, interest and penalties, and is further empowered to enforce the provisions of this chapter by all appropriate and lawful means and to bring suit for any money or revenue due hereunder.

.080 Payment of tax, interest and penalties

- A. The licensee shall pay the required tax to the County Treasurer on or before the tenth (10th) day of the month following the month when such tax shall accrue (the tax shall accrue as of the time the room is rented). The licensee shall have a grace period of five (5) days within which to pay the tax to the tax administrator, but in the event such tax is not paid on or before the fifteenth (15th) day of the month following the month in which it accrues, then the licensee shall pay a penalty of ten percent (10%) of the unpaid, due and delinquent tax, plus interest at a rate of one percent (1%) per month on such delinquent room tax from the date of delinquency, that is, the fifteenth (15th) day of the month, to the date of payment of such tax, but the interest shall in no event exceed thirty percent (30%) of the tax. The licensee shall also pay the cost of collection of the tax, penalty, and interest including court costs and attorney fees.
- B. The County Treasurer, at his/her discretion, may permit the licensee to pay the tax on a quarterly basis rather than a monthly basis, no such payment privilege to be allowed, however, until the licensee has first obtained written consent from the County Treasurer. Payments to be made on the quarterly basis shall likewise be due on or before the tenth (10th) day of the month following the quarterly period and shall become delinquent if not paid on or before the fifteenth (15th) day of the month following the quarterly period.

.090 License term

The license required hereunder shall be issued on a fiscal-year basis of July 1st through June 30th. No license issued hereunder shall be transferable. There shall be no charge made to the licensee for such license.

.100 Examination of records

The County Treasurer and his/her duly authorized and acting employees and agents is empowered during regular business hours to examine all the books, papers, and records

of any licensee or person operating a rental business and to make investigations in connection therewith.

.110 Disposition of proceeds

The Board of County Commissioners shall use the revenue received from the provisions of this chapter for any and all lawful, governmental purpose pursuant to the powers and authority given the Board of County Commissioners by the Nevada Revised Statutes Sections 244A.599 et seq., as shall be consistent with such statutory provisions.

.120 Refunds

The County Treasurer shall have the authority to refund, without interest, to the licensee, any tax improperly collected by the County Treasurer.

.130 Violation - Penalty

Every person who in the County, either for himself or as an agent of another, commences, engages in, conducts, or carries on any rental business for which a license is herein required without first procuring such license or shall fail or refuse to pay the room tax as herein provided, or who shall violate any of the provisions of this chapter shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not exceeding one hundred (\$100.00) dollars.

Effective Date:

This Ordinance shall be effective upon adoption and publication as provided by the Nevada Revised Statutes.

PROPOSED on the 8<sup>th</sup> day of November, 2018.

PROPOSED by Commissioners: Goicoechea, Sharkozy, Etchegaray

PUBLIC HEARING SET for the 4<sup>th</sup> day of December, 2018, at 10:00 a.m. or as soon thereafter as the matter may be heard.

AYES: Commissioners GOICOECHEA, SHARKOZY, ETCHEGARAY

NAYS: Commissioner NONE

ABSENT: Commissioner NONE

ABSTENTIONS: Commissioner NONE

Business Impact Statement

Pursuant to N.R.S. Chapter 237 the following business impact statement is prepared.

1. The proposed ordinance is not likely to impose a direct and significant economic burden upon a business or businesses.
2. The proposed ordinance is not likely to directly restrict the formation, operation, or expansion of a business or businesses.

These determinations are made because there is no additional provision which places a burden on business that does not already exist by law.

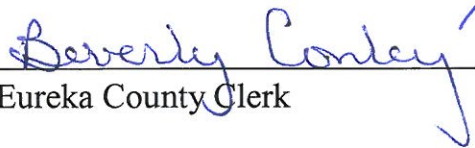
THE BOARD OF COMMISSIONERS  
OF EUREKA COUNTY, a political  
subdivision of the State of Nevada



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J.J. Goicoechea, DVM, Chairman

ATTEST:



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Eureka County Clerk

This Ordinance shall be in force and effect from and after the 1<sup>st</sup> day of January, 2019.