

**SUMMARY**—Revises provisions governing transient lodging. (BDR 20-636)

**FISCAL NOTE:** Effect on Local Government: May have Fiscal Impact.

Effect on the State: No.

AN ACT relating to transient lodging; requiring the governing body of a county or city to establish certain requirements relating to the rental of residential units as transient lodging; requiring certain persons to obtain a permit for the rental of a residential unit as transient lodging; setting forth various requirements to obtain such a permit; requiring certain accommodations facilitators to collect and remit taxes on the rental of residential units as transient lodging; revising provisions relating to the authority of a county or city to require a hosting platform to provide certain reports and information to the county or city; providing a penalty; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

Existing law requires the governing body of a county or city to adopt an ordinance defining the term “transient lodging” for the purposes of all taxes imposed by the governing body on the rental of transient lodging. (NRS 244.33565, 268.0195) This bill establishes various requirements for: (1) a person who seeks to provide for rent a residential unit or a room or space within a residential unit for the purposes of transient lodging independently or using an accommodations facilitator; and (2) an accommodations facilitator.



**Sections 13 and 25** of this bill require the governing body of a city or county to include residential units and rooms or spaces in residential units in the definition of “transient lodging” for the purposes of all taxes imposed on the rental of transient lodging.

**Sections 7 and 20** of this bill require a governing body to adopt an ordinance regulating: (1) the rental of a residential unit or a room or space within a residential unit for the purposes of transient lodging; and (2) accommodations facilitators.

**Sections 8 and 21** of this bill require a person who provides for rent a residential unit or a room or space within a residential unit to hold a permit issued by the governing body of the county or city in which the residential unit is located and a state business license.

**Sections 9 and 22** of this bill set forth the requirements to obtain a permit from the governing body of a county or city, which require a person to submit an application to the governing body and the governing body to hold a public hearing on the application. **Sections 9 and 22** also establish various requirements for the holder of a permit, including requirements to pay an annual fee to the governing body for the permit, designate a local representative for the rental and maintain liability coverage for the residential unit.

**Sections 10 and 23** of this bill authorize the governing body of a county or city to provide in the ordinance: (1) for the suspension or revocation of a permit; (2) that a violation of any requirement of the ordinance is punishable as a misdemeanor; and (3) for the imposition of fines and penalties for a violation of the ordinance.

**Sections 11 and 24** of this bill require the governing body of a city or county that authorizes the rental of a residential unit or a room or space within a residential unit for the purpose of



transient lodging to require an accommodations facilitator who, for a fee or other charge, brokers, coordinates, makes available or otherwise arranges for the rental of the residential unit or a room or space within the residential unit for the purpose of transient lodging and who collects gross receipts for the rental of such transient lodging to collect and remit to the county or city, as applicable, the taxes on the rental of transient lodging imposed in the county or city, as applicable. **Sections 11 and 24** further provide that: (1) such an accommodations facilitator is deemed to be providing transient lodging for the sole purpose of imposing, collecting and remitting the taxes on the rental of transient lodging; and (2) the provisions of these sections must not be interpreted to create, expand or alter the liabilities, duties, obligations or responsibilities of the accommodations facilitator with respect to the rental of the residential unit or a room or space within the residential unit.

**Sections 3-6 and 16-19** of this bill define various terms relating to rentals for the purposes of provisions governing transient lodging.

Existing law authorizes the governing body of a county or city to require the submission of quarterly reports by: (1) an online hosting platform that facilitates the rental of a residential unit or a room or space within a residential unit for the purposes of transient lodging; and (2) certain owners or lessees who use hosting platforms to facilitate such rentals. (NRS 244.1545, 268.0957)

**Sections 12 and 26** of this bill revise this requirement to require: (1) the governing body of a county or city to require the submission of such a quarterly report by an accommodations facilitator; and (2) the agency of the county or city which receives the report to provide a copy of the report to the Department of Taxation.



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THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

**Section 1.** Chapter 244 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 to 11, inclusive, of this act.

**Sec. 2.** *As used in sections 2 to 11, inclusive, of this act, unless the context otherwise requires, the words and terms defined in sections 3 to 6, inclusive, of this act have the meanings ascribed to them in those sections.*

**Sec. 3.** *“Accommodations facilitator” means a person, other than the owner, lessee or other lawful occupant of a residential unit or similar space, or a manager of a residential unit or similar space who, for a fee or other charge, brokers, coordinates, makes available or otherwise arranges for the rental of the residential unit or similar space for the purpose of transient lodging. The term includes, without limitation, a hosting platform.*

**Sec. 4.** *“Hosting platform” means a person who, for a fee or other charge, provides on an Internet website an online platform that facilitates the rental of a residential unit or a room or space within a residential unit by an owner or lessee of the residential unit for the purposes of transient lodging, including, without limitation, through advertising, matchmaking or other means.*



**Sec. 5.** *“Residential unit” means a single-family residence or an individual residential unit within a larger building, including, without limitation, an apartment, condominium, townhouse or duplex. The term does not include a timeshare or other property subject to the provisions of chapter 119A of NRS.*

**Sec. 6.** *“Transient lodging” has the meaning ascribed to it in the ordinance adopted pursuant to NRS 244.33565 by the board of county commissioners to define the term “transient lodging” for the purpose of all taxes imposed by the board on the rental of transient lodging in the county.*

**Sec. 7. 1.** *Each board of county commissioners shall adopt and enforce an ordinance regulating:*

*(a) The rental of a residential unit or a room or space within a residential unit for the purposes of transient lodging in the county; and*

*(b) Accommodations facilitators.*

**2.** *The ordinance adopted pursuant to subsection 1 must, without limitation:*

*(a) Require the rental to meet the definition of “transient lodging” set forth in the ordinance adopted pursuant to NRS 244.33565 by the board of county commissioners;*

*(b) Set forth the requirements for an application for a permit issued pursuant to section 9 of this act;*

*(c) Establish the amount of:*

*(1) The annual fee for a permit issued pursuant to section 9 of this act; and*



*(2) The minimum liability coverage the holder of a permit must maintain for the residential unit;*

*(d) Prohibit the rental of a residential unit or a room or space within a residential unit for a period of less than 3 days;*

*(e) Establish requirements to ensure a minimum distance of 1,000 feet between any residential units offered for rent for the purposes of transient lodging and any other minimum separation requirement the board determines is necessary;*

*(f) Limit the occupancy of the residential unit to:*

*(1) Not more than two persons per room, including children; and*

*(2) A maximum of four bedrooms in the residential unit that may be rented for purposes of transient lodging;*

*(g) Prohibit the issuance of a permit pursuant to section 9 of this act:*

*(1) If the issuance would result in more than 10 percent of the residential units or rooms or spaces within the residential units in a multifamily dwelling being rented for the purposes of transient lodging or if the issuance would violate a prohibition against such rentals or a stricter limitation established by the owner of the multifamily dwelling; or*

*(2) For a residential unit or a room or space within a residential unit that is located in a common-interest community, unless the governing documents of the community expressly authorize the rental of a residential unit or a room or space within a residential unit for the purposes of transient lodging;*

*(h) Establish a maximum number of permits a person may hold;*



*(i) Define “party” as a gathering of people that exceeds the maximum occupancy of the residential unit established pursuant to paragraph (f) and prohibit the use of the residential unit for parties, weddings, events or other large gatherings;*

*(j) Establish specific requirements for noise, trash and security for the rental of the residential unit or a room or space within the residential unit for the purposes of transient lodging; and*

*(k) Establish a process for any neighbor of a person issued a permit pursuant to section 9 of this act to report violations of the requirements established in an ordinance adopted pursuant to subsection 1 or any other issues resulting from the rental of the residential unit or a room or space within the residential unit for the purposes of transient lodging.*

*3. A board of county commissioners shall not enact or enforce a complete prohibition on the rental of a residential unit or a room or space within a residential unit for the purposes of transient lodging.*

*4. Any ordinance or regulation which is inconsistent with this section is null and void and the board of county commissioners shall repeal any such ordinance or regulation.*

**Sec. 8. 1.** *Every person who makes available for rent a residential unit or a room or space within a residential unit for the purposes of transient lodging in a county must hold:*

*(a) A permit issued pursuant to section 9 of this act by the board of county commissioners of the county in which the transient lodging is located; and*

*(b) A state business license.*



*2. The permit and the state business license held by the person must be displayed in the residential unit and the holder of the permit and state business license must include both the permit number and the business identification number assigned by the Secretary of State pursuant to chapter 76 of NRS in any listing or advertisement for the rental of the residential unit or a room or space within the residential unit.*

**Sec. 9.** *1. A person who wishes to offer for rent a residential unit or a room or space within a residential unit for the purposes of transient lodging in this State independently or using an accommodations facilitator must file a written application for a permit with the county clerk in the form set forth in the ordinance adopted pursuant to section 7 of this act.*

*2. Upon receipt of an application for a permit, the county clerk shall set the application for a public hearing at a regular meeting of the board of county commissioners and give not less than 10 days' written notice of the public hearing to the applicant.*

*3. Before holding a public hearing, the board of county commissioners may conduct any necessary health, safety or fire inspection of the residential unit. The costs of any inspection must be paid by the applicant.*

*4. Following the public hearing, the board of county commissioners may grant or deny the permit. If the board of county commissioners grants a permit, the board shall include such terms and conditions for the rental of the residential unit or a room or space within the residential unit for the purposes of transient lodging that the board deems necessary for the health and safety of the residents of the county. The conditions imposed by the board must include, without limitation, provisions stipulating that the holder of the permit is subject to the oversight and*





*enforcement authority of the county and the local health authority, law enforcement agency and fire department having jurisdiction in the county.*

*5. A person who is granted a permit pursuant to this section must, without limitation:*

*(a) Pay an annual fee for the permit in an amount established in the ordinance adopted by the board of county commissioners pursuant to section 7 of this act. The board of county commissioners may increase the annual fee in an amendment to the ordinance.*

*(b) Maintain insurance which identifies that the property is used for transient lodging with a minimum liability coverage in an amount set forth in the ordinance adopted pursuant to section 7 of this act.*

*(c) Have a designated local representative who is responsible for the rental and available 24 hours a day, seven days a week to respond to any issues relating to the residential unit.*

*(d) Include educational information in the residential unit for any renters, which must include, without limitation, the occupancy limitations for the residential units, emergency telephone numbers, the telephone number of the designated local representative, safety information, trash requirements, parking rules and noise regulations.*

*(e) Ensure that the address of the residential unit is clearly visible from the roadway.*

*(f) Maintain the residential unit in a safe and hazard-free condition, including, without limitation, all mechanical, electrical and plumbing systems within the residential unit.*

*(g) Ensure that the residential unit is equipped with a fire extinguisher, smoke alarm and carbon monoxide alarm.*



**Sec. 10.** *In accordance with the ordinance adopted pursuant to section 7 of this act, a board of county commissioners may:*

*1. Suspend or revoke any permit issued pursuant to section 9 of this act for any violation of the ordinance;*

*2. Make a violation of any provision of the ordinance a misdemeanor and punishable as such; and*

*3. Impose a fine or penalty on the holder of a permit or an accommodations facilitator for a violation of any provision of the ordinance.*

**Sec. 11.** *1. Notwithstanding any other provision of law, if the board of county commissioners issues a permit pursuant to section 9 of this act to authorize an owner, lessee or other lawful occupant of a residential unit or a room or space within a residential unit located in the county, or a manager of such a residential unit, to rent the residential unit or a room or space within the residential unit for the purpose of transient lodging:*

*(a) The board of county commissioners shall require an accommodations facilitator who brokers, coordinates, makes available or otherwise arranges for the rental of a residential unit or a room or space within a residential unit in the county for the purpose of transient lodging and who, on behalf of the owner, lessee or other lawful occupant of the residential unit, or a manager of the residential unit, collects the gross receipts from the rental of the residential unit or a room or space within the residential unit to collect and remit to the county all taxes imposed on the gross receipts from the rental of the residential unit or a room or space within the residential unit in the county for the purpose of transient lodging; and*



*(b) An accommodations facilitator who brokers, coordinates, makes available or otherwise arranges for the rental of a residential unit or a room or space within a residential unit in the county for the purpose of transient lodging and who, on behalf of the owner, lessee or other lawful occupant of the residential unit, or a manager of the residential unit, collects the gross receipts from the rental of the residential unit or a room or space within the residential unit must be deemed to be engaged in the business of providing transient lodging in the county and to be the person providing the transient lodging.*

*2. For the purposes of paragraph (b) of subsection 1, the accommodations facilitator shall be deemed to be engaged in the business of providing transient lodging and to be the person providing the transient lodging solely for the purposes of imposing, collecting and remitting all taxes on the gross receipts from the rental of transient lodging. The provisions of this section must not be interpreted or construed to create, expand or alter any other liability, duty, obligation or responsibility of the accommodations facilitator for, or relating to, the residential unit or a room or space within the residential unit.*

**Sec. 12.** NRS 244.1545 is hereby amended to read as follows:

244.1545 1. The board of county commissioners ~~may~~:

(a) *Shall* adopt an ordinance requiring ~~f~~:

~~—(a) A hosting platform~~ *an accommodations facilitator* that facilitates the rental of a residential unit in the county or a room or space within such a residential unit for the purposes of transient lodging to submit a quarterly report to an agency of the county of the information required by subsection 2 that is collected by the ~~hosting platform~~ *accommodations facilitator*.



(b) ~~[An]~~ *May adopt an ordinance requiring an* owner or lessee which uses ~~[a hosting platform]~~ *an accommodations facilitator* that facilitates the rental of a residential unit in the county or a room or space within such a residential unit for the purposes of transient lodging to submit a quarterly report to an agency of the county of any information required by subsection 2 regarding the rental that is not collected by the ~~[hosting platform.]~~ *accommodations facilitator.*

2. The report required by subsection 1 must state, for the quarter:

(a) The number of bookings, listings, owners and lessees for the county;

(b) The average number of bookings per listing for the county;

(c) Current year-to-date booking value for the county;

(d) Current year-to-date revenue collected from all rentals through the ~~[hosting platform]~~ *accommodations facilitator* in the county, disaggregated by owner or lessee; and

(e) The average length of a rental in the county.

3. *An agency of the county that receives the report required by subsection 1 shall provide a copy of the report to the Department of Taxation on a quarterly basis.*

4. An ordinance adopted pursuant to subsection 1 must authorize an agency of the county to issue subpoenas for the production of documents, records or materials relevant for determining whether a residential unit in the county or a room or space within such a residential unit has been rented in violation of any law of this State or an ordinance adopted by the board of county commissioners of the county. The ordinance must provide that such a subpoena may be issued only if:



(a) There is evidence sufficient to support a reasonable belief that a residential unit in the county or a room or space within such a residential unit has been rented or is being rented in violation of any law of this State or an ordinance adopted by the board of county commissioners of the county; and

(b) The subpoena identifies the rental alleged to be in violation of any law of this State or an ordinance adopted by the board of county commissioners of the county and the provision of law or ordinance allegedly violated.

↪ A subpoena issued pursuant to the ordinance must be mailed by regular and certified mail to the ~~[hosting platform]~~ *accommodations facilitator* or, if applicable, the owner or lessee who was required to file a quarterly report regarding the rental pursuant to the ordinance.

~~[4.]~~ 5. An ordinance adopted pursuant to subsection 1 must require:

(a) ~~[A hosting platform]~~ *An accommodations facilitator* to whom a subpoena has been issued pursuant to the ordinance to:

(1) Provide notice of the subpoena to the user of the ~~[hosting platform]~~ *accommodations facilitator* who provided the rental identified in the subpoena.

(2) Produce any subpoenaed books, papers or documents not later than 21 days after providing the notice required by subparagraph (1) unless otherwise ordered by a court.

(b) An owner or lessee of a rental to whom a subpoena has been issued pursuant to the ordinance to produce any subpoenaed books, papers or documents not later than 21 days after the issuance of the subpoena, unless otherwise ordered by a court.



~~{5.}~~ 6. If a person to whom a subpoena has been issued pursuant to an ordinance adopted pursuant to subsection 1 refuses to produce any document, record or material that the subpoena requires, the agency of the county issuing the subpoena may apply to the district court for the judicial district in which the county is located for the enforcement of the subpoena in the manner provided by law for the enforcement of a subpoena in a civil action.

~~{6.}~~ 7. As used in this section:

(a) *“Accommodations facilitator” has the meaning ascribed to it in section 3 of this act.*

(b) “Hosting platform” ~~{means a person who, for a fee or other charge, provides on an Internet website an online platform that facilitates the rental of a residential unit or a room or space within a residential unit by an owner or lessee of the residential unit for the purposes of transient lodging, including, without limitation, through advertising, matchmaking or other means.~~

~~—(b)}~~ *has the meaning ascribed to it in section 4 of this act.*

(c) “Residential unit” ~~{means a single family residence or an individual residential unit within a larger building, including, without limitation, an apartment, condominium, townhouse or duplex. The term does not include a timeshare or other property subject to the provisions of chapter 119A of NRS.}~~ *has the meaning ascribed to it in section 5 of this act.*

**Sec. 13.** NRS 244.33565 is hereby amended to read as follows:

244.33565 1. Each board of county commissioners shall adopt an ordinance that defines the term “transient lodging” for the purposes of all taxes imposed by the board on the rental of transient lodging. The ordinance must specify the types of lodging to which the taxes apply.



2. The definition adopted by the board *must include residential units and rooms or spaces in residential units, and* may include rooms or spaces in any one or more of the following:

- (a) Hotels;
- (b) Motels;
- (c) ~~Apartment~~s;

~~(d)~~ Time-share projects, except when an owner of a unit in the time-share project who has a right to use or occupy the unit is occupying the unit pursuant to a time-share instrument as defined in NRS 119A.150;

- ~~(e)~~ (d) Apartment hotels;
- ~~(f)~~ (e) Vacation trailer parks;
- ~~(g)~~ (f) Campgrounds;
- ~~(h)~~ (g) Parks for recreational vehicles; and
- ~~(i)~~ (h) Any other establishment that rents rooms or spaces to temporary or transient guests.

3. The board may provide one or more different definitions pursuant to subsection 1 for different jurisdictions within the county in which the taxes are collected. Unless the governing body of the governmental entity that collects the taxes consents by majority vote to a change, each definition must be consistent with the past practices of the specific jurisdiction in which the taxes are collected.

4. *As used in this section, “residential unit” has the meaning ascribed to it in section 5 of this act.*



**Sec. 14.** Chapter 268 of NRS is hereby amended by adding thereto the provisions set forth as sections 15 to 24, inclusive, of this act.

**Sec. 15.** *As used in sections 15 to 24, inclusive, of this act, unless the context otherwise requires, the words and terms defined in sections 16 to 19, inclusive, of this act have the meanings ascribed to them in those sections.*

**Sec. 16.** *“Accommodations facilitator” means a person, other than the owner, lessee or other lawful occupant of a residential unit or similar space, or a manager of a residential unit or similar space who, for a fee or other charge, brokers, coordinates, makes available or otherwise arranges for the rental of the residential unit or similar space for the purpose of transient lodging. The term includes, without limitation, a hosting platform.*

**Sec. 17.** *“Hosting platform” means a person who, for a fee or other charge, provides on an Internet website an online platform that facilitates the rental of a residential unit or a room or space within a residential unit by an owner or lessee of the residential unit for the purposes of transient lodging, including, without limitation, through advertising, matchmaking or other means.*

**Sec. 18.** *“Residential unit” means a single-family residence or an individual residential unit within a larger building, including, without limitation, an apartment, condominium, townhouse or duplex. The term does not include a timeshare or other property subject to the provisions of chapter 119A of NRS.*

**Sec. 19.** *“Transient lodging” has the meaning ascribed to it in the ordinance adopted pursuant to NRS 268.0195 by the city council or other governing body of an incorporated city*





*to define the term “transient lodging” for the purpose of all taxes imposed by the city council or other governing body on the rental of transient lodging in the incorporated city.*

**Sec. 20. 1.** *Each city council or other governing body of an incorporated city shall adopt and enforce an ordinance regulating:*

*(a) The rental of a residential unit or a room or space within a residential unit for the purposes of transient lodging in the incorporated city; and*

*(b) Accommodations facilitators.*

**2.** *The ordinance adopted pursuant to subsection 1 must, without limitation:*

*(a) Require the rental to meet the definition of “transient lodging” set forth in the ordinance adopted pursuant to NRS 268.0195 by the city council or other governing body of an incorporated city;*

*(b) Set forth the requirements for an application for a permit issued pursuant to section 22 of this act;*

*(c) Establish the amount of:*

*(1) The annual fee for a permit issued pursuant to section 22 of this act; and*

*(2) The minimum liability coverage the holder of a permit must maintain for the residential unit;*

*(d) Prohibit the rental of a residential unit or a room or space within a residential unit for a period of less than 3 days;*

*(e) Establish requirements to ensure a minimum distance of 1,000 feet between any residential units offered for rent for the purposes of transient lodging and any other minimum*



*separation requirement the city council or other governing body of the incorporated city, as applicable, determines is necessary;*

*(f) Limit the occupancy of the residential unit to:*

*(1) Not more than two persons per room, including children; and*

*(2) A maximum of four bedrooms in the residential unit that may be rented for purposes of transient lodging;*

*(g) Prohibit the issuance of a permit pursuant to section 22 of this act:*

*(1) If the issuance would result in more than 10 percent of the residential units or rooms or spaces within the residential units in a multifamily dwelling being rented for the purposes of transient lodging or if the issuance would violate a prohibition against such rentals or a stricter limitation established by the owner of the multifamily dwelling; or*

*(2) For a residential unit or a room or space within a residential unit that is located in a common-interest community, unless the governing documents of the community expressly authorize the rental of a residential unit or a room or space within a residential unit for the purposes of transient lodging;*

*(h) Establish a maximum number of permits a person may hold;*

*(i) Define “party” as a gathering of people that exceeds the maximum occupancy of the residential unit established pursuant to paragraph (f) and prohibit the use of the residential unit for parties, weddings, events or other large gatherings;*



*(j) Establish specific requirements for noise, trash and security for the rental of the residential unit or a room or space within the residential unit for the purposes of transient lodging; and*

*(k) Establish a process for any neighbor of a person issued a permit pursuant to section 22 of this act to report violations of the requirements established in an ordinance adopted pursuant to subsection 1 or any other issues resulting from the rental of the residential unit or a room or space within the residential unit for the purposes of transient lodging.*

*3. The city council or other governing body of an incorporated city shall not enact or enforce a complete prohibition on the rental of a residential unit or a room or space within a residential unit for the purposes of transient lodging.*

*4. Any ordinance or regulation which is inconsistent with this section is null and void and the city council or other governing body of an incorporated city shall repeal any such ordinance or regulation.*

**Sec. 21. 1.** *Every person who makes available for rent a residential unit or a room or space within a residential unit for the purposes of transient lodging in an incorporated city must hold:*

*(a) A permit issued pursuant to section 22 of this act by the city council or other governing body of the incorporated city in which the transient lodging is located; and*

*(b) A state business license.*

*2. The permit and the state business license held by the person must be displayed in the residential unit and the holder of the permit and state business license must include both the*



*permit number and the business identification number assigned by the Secretary of State pursuant to chapter 76 of NRS in any listing or advertisement for the rental of the residential unit or a room or space within the residential unit.*

**Sec. 22.** *1. A person who wishes to offer for rent a residential unit or a room or space within a residential unit for the purposes of transient lodging in this State independently or using an accommodations facilitator must file a written application for a permit with the city clerk in the form set forth in the ordinance adopted pursuant to section 20 of this act.*

*2. Upon receipt of an application for a permit, the city clerk shall set the application for a public hearing at a regular meeting of the city council or other governing body of the incorporated city, as applicable, and give not less than 10 days' written notice of the public hearing to the applicant.*

*3. Before holding a public hearing, the city council or other governing body of the incorporated city, as applicable, may conduct any necessary health, safety or fire inspection of the residential unit. The costs of any inspection must be paid by the applicant.*

*4. Following the public hearing, the city council or other governing body of the incorporated city, as applicable, may grant or deny the permit. If the city council or governing body grants a permit, the city council or governing body, as applicable, shall include such terms and conditions for the rental of the residential unit or a room or space within the residential unit for the purposes of transient lodging that the city council or governing body deems necessary for the health and safety of the residents of the incorporated city. The conditions imposed by the city council or governing body, as applicable, must include, without limitation,*



*provisions stipulating that the holder of the permit is subject to the oversight and enforcement authority of the city and the local health authority, law enforcement agency and fire department having jurisdiction in the city.*

*5. A person who is granted a permit pursuant to this section must, without limitation:*

*(a) Pay an annual fee for the permit in an amount established in the ordinance adopted by the city council or other governing body of the incorporated city pursuant to section 20 of this act. The city council or governing body, as applicable, may increase the annual fee in an amendment to the ordinance.*

*(b) Maintain insurance which identifies that the property is used for transient lodging with a minimum liability coverage in an amount set forth in the ordinance adopted pursuant to section 20 of this act.*

*(c) Have a designated local representative who is responsible for the rental and available 24 hours a day, seven days a week to respond to any issues relating to the residential unit.*

*(d) Include educational information in the residential unit for any renters, which must include, without limitation, the occupancy limitations for the residential unit, emergency telephone numbers, the telephone number of the designated local representative, safety information, trash requirements, parking rules and noise regulations.*

*(e) Ensure that the address of the residential unit is clearly visible from the roadway.*

*(f) Maintain the residential unit in a safe and hazard-free condition, including, without limitation, all mechanical, electrical and plumbing systems within the residential unit.*



*(g) Ensure that the residential unit is equipped with a fire extinguisher, smoke alarm and carbon monoxide alarm.*

*Sec. 23. In accordance with the ordinance adopted pursuant to section 20 of this act, the city council or other governing body of an incorporated city may:*

- 1. Suspend or revoke any permit issued pursuant to section 22 of this act;*
- 2. Make a violation of any provision of the ordinance a misdemeanor and punishable as such; and*
- 3. Impose a fine or penalty on the holder of a permit or an accommodations facilitator for a violation of any provision of the ordinance.*

*Sec. 24. 1. Notwithstanding any other provision of law, if the city council or other governing body of an incorporated city issues a permit pursuant to section 22 of this act to authorize an owner, lessee or other lawful occupant of a residential unit or a room or space within a residential unit located in the incorporated city, or a manager of such a residential unit, to rent the residential unit or a room or space within the residential unit for the purpose of transient lodging:*

*(a) The city council or other governing body of the incorporated city, as applicable, shall require an accommodations facilitator who brokers, coordinates, makes available or otherwise arranges for the rental of a residential unit or a room or space within a residential unit in the incorporated city for the purpose of transient lodging and who, on behalf of the owner, lessee or other lawful occupant of the residential unit, or a manager of the residential unit, collects the gross receipts from the rental of the residential unit or a room or space within the residential*



*unit to collect and remit to the incorporated city all taxes imposed on the gross receipts from the rental of the residential unit or a room or space within the residential unit in the incorporated city for the purpose of transient lodging; and*

*(b) An accommodations facilitator who brokers, coordinates, makes available or otherwise arranges for the rental of a residential unit or a room or space within a residential unit in the incorporated city for the purpose of transient lodging and who, on behalf of the owner, lessee or other lawful occupant of the residential unit, or a manager of the residential unit, collects the gross receipts from the rental of the residential unit or a room or space within the residential unit must be deemed to be engaged in the business of providing transient lodging in the incorporated city and to be the person providing the transient lodging.*

*2. For the purposes of paragraph (b) of subsection 1, the accommodations facilitator shall be deemed to be engaged in the business of providing transient lodging and to be the person providing the transient lodging solely for the purposes of imposing, collecting and remitting all taxes on the gross receipts from the rental of transient lodging. The provisions of this section must not be interpreted or construed to create, expand or alter any other liability, duty, obligation or responsibility of the accommodations facilitator for, or relating to, the residential unit or a room or space within the residential unit.*

**Sec. 25.** NRS 268.0195 is hereby amended to read as follows:

268.0195 1. The governing body of each city shall adopt an ordinance that defines the term “transient lodging” for the purposes of all taxes imposed by the governing body on the rental of transient lodging. The ordinance must specify the types of lodging to which the taxes apply.



2. The definition adopted by the governing body *must include residential units and rooms or spaces in residential units, and* may include rooms or spaces in any one or more of the following:

- (a) Hotels;
- (b) Motels;
- (c) ~~Apartment~~s;

~~(d)~~ Time-share projects, except when an owner of a unit in the time-share project who has a right to use or occupy the unit is occupying the unit pursuant to a time-share instrument as defined in NRS 119A.150;

~~(e)~~ (d) Apartment hotels;

~~(f)~~ (e) Vacation trailer parks;

~~(g)~~ (f) Campgrounds;

~~(h)~~ (g) Parks for recreational vehicles; and

~~(i)~~ (h) Any other establishment that rents rooms or spaces to temporary or transient guests.

3. *As used in this section, “residential unit” has the meaning ascribed to it in section 18 of this act.*

**Sec. 26.** NRS 268.0957 is hereby amended to read as follows:

268.0957 1. The city council or other governing body of an incorporated city ~~may~~:

(a) *Shall* adopt an ordinance requiring ~~f~~:

~~(a) A hosting platform~~ *an accommodations facilitator* that facilitates the rental of a residential unit in the incorporated city or a room or space within such a residential unit for the purposes of





transient lodging to submit a quarterly report to an agency of the incorporated city of the information required by subsection 2 that is collected by the ~~hosting platform.~~ *accommodations facilitator.*

(b) ~~An~~ *May adopt an ordinance requiring an* owner or lessee which uses ~~a hosting platform~~ *an accommodations facilitator* that facilitates the rental of a residential unit in the county or a room or space within such a residential unit for the purposes of transient lodging to submit a quarterly report to an agency of the incorporated city of any information required by subsection 2 regarding the rental that is not collected by the ~~hosting platform.~~ *accommodations facilitator.*

2. The report required by subsection 1 must state, for the quarter:

(a) The number of bookings, listings, owners and lessees for the incorporated city;

(b) The average number of bookings per listing for the incorporated city;

(c) Current year-to-date booking value for the incorporated city;

(d) Current year-to-date revenue collected from all rentals through the ~~hosting platform~~ *accommodations facilitator* in the incorporated city, disaggregated by owner or lessee; and

(e) The average length of a rental in the incorporated city.

3. *An agency of the incorporated city that receives the report required by subsection 1 shall provide a copy of the report to the Department of Taxation on a quarterly basis.*

4. An ordinance adopted pursuant to subsection 1 must authorize an agency of the incorporated city to issue subpoenas for the production of documents, records or materials relevant for determining whether a residential unit in the incorporated city or a room or space within such



a residential unit has been rented in violation of any law of this State or an ordinance adopted by the city council or governing body of the incorporated city. The ordinance must provide that such a subpoena may be issued only if:

(a) There is evidence sufficient to support a reasonable belief that a residential unit in the incorporated city or a room or space within a residential unit has been rented or is being rented in violation of any law of this State or an ordinance adopted by the city council or governing body of the incorporated city;

(b) The subpoena identifies the rental alleged to be in violation of any law of this State or an ordinance adopted by the city council or governing body of the incorporated city and the provision of law or ordinance allegedly violated.

↪ A subpoena issued pursuant to the ordinance must be mailed by regular and certified mail to the ~~[hosting platform]~~ *accommodations facilitator* or, if applicable, the owner or lessee who was required to file a quarterly report regarding the rental pursuant to the ordinance.

~~[4.]~~ 5. An ordinance adopted pursuant to subsection 1 must require:

(a) ~~[A hosting platform]~~ *An accommodations facilitator* to whom a subpoena has been issued to:

(1) Provide notice of the subpoena to the user of the ~~[hosting platform]~~ *accommodations facilitator* who provided the rental identified in the subpoena.

(2) Produce any subpoenaed books, papers or documents not later than 21 days after providing the notice required by subparagraph (1) unless otherwise ordered by a court.



(b) An owner or lessee of a rental to whom a subpoena has been issued pursuant to the ordinance to produce any subpoenaed books, papers or documents not later than 21 days after the issuance of the subpoena, unless otherwise ordered by a court.

~~{5}~~ 6. If a person to whom a subpoena has been issued pursuant to an ordinance adopted pursuant to subsection 1 refuses to produce any document, record or material that the subpoena requires, the agency of the incorporated city issuing the subpoena may apply to the district court for the judicial district in which the investigation is being carried out for the enforcement of the subpoena in the manner provided by law for the enforcement of a subpoena in a civil action.

~~{6}~~ 7. As used in this section:

(a) *“Accommodations facilitator” has the meaning ascribed to it in section 16 of this act.*

(b) “Hosting platform” ~~{means a person who, for a fee or other charge, provides on an Internet website an online platform that facilitates the rental of a residential unit or a room or space within a residential unit by an owner or lessee of the residential unit for the purposes of transient lodging, including, without limitation, through advertising, matchmaking or other means.~~

~~{b}~~ *has the meaning ascribed to it in section 17 of this act.*

(c) “Residential unit” ~~{means a single family residence or an individual residential unit within a larger building, including, without limitation, an apartment, condominium, townhouse or duplex. The term does not include a timeshare or other property subject to the provisions of chapter 119A of NRS.}~~ *has the meaning ascribed to it in section 18 of this act.*

