

FIRST AMENDMENT

BILL NO. 83-26

Ordinance No. 3052

AN ORDINANCE RELATING TO TAXATION; AMENDING TITLE 4, CHAPTER 20, OF THE MUNICIPAL CODE OF THE CITY OF LAS VEGAS, NEVADA, 1983 EDITION, BY ADDING THERETO A NEW SECTION, DESIGNATED AS SECTION 35, TO IMPOSE A SUPPLEMENTAL 1% TAX ON REVENUES FROM THE RENTAL OF TRANSIENT LODGING WITHIN SAID CITY; AMENDING SECTION 10 OF SAID TITLE AND CHAPTER TO DESIGNATE THE PURPOSE OF IMPOSING SAID SUPPLEMENTAL 1% TAX; AMENDING SECTION 160 OF SAID TITLE AND CHAPTER TO PROVIDE FOR THE DISPOSITION OF THE AMOUNTS RECEIVED BY SAID CITY AS A RESULT OF THE IMPOSITION OF SAID SUPPLEMENTAL 1% TAX; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO.

Sponsored by:	Summary: Imposes a 1% Room
Commissioner Paul Christensen	Tax Pursuant to Chapter 207,
	Statutes of Nevada 1983

THE BOARD OF CITY COMMISSIONERS OF THE CITY OF LAS VEGAS, NEVADA, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1: Title 4, chapter 20, of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby amended by adding thereto a new section, to be designated as Section 35, reading as follows:

4.20.035: There is fixed and imposed a supplemental tax on all room revenues derived by each hotel, motel or other establishment which offers rooms to the public on a daily basis or for periods of less than one week which are located in the City in the amount of 1% of all monies received from room rentals by that establishment.

SECTION 2: Title 4, chapter 20, section 10, of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

4.20.010: (A) The taxes imposed by [this Chapter] Sections 4.20.030 and 4.20.080 are for the purpose of constructing and supporting convention halls and related facilities by the Las Vegas Convention and Visitors Authority for the benefit of the City

1 and its residents and for the fulfillment of
2 statutory requirements of NRS 244A.645 and any
3 agreements of the City with the Las Vegas Conven-
4 tion and Visitors Authority and other government
5 entities in Clark County, Nevada, in pursuance
6 thereof concerning the pledge or commitment of
7 these taxes.

8 (B) The taxes imposed by Section 4.20.035 are for
9 the purpose of supporting the Nevada Department
10 of Economic Development and advertising the
11 resources of the City which are related to tourism,
12 including available accommodations, transportation,
13 entertainment, natural resources and climate, and
14 to promote special events which are related thereto.

15 SECTION 3: Title 4, chapter 20, section 40, of the
16 Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is
17 hereby amended to read as follows:

18 4.20.040: Occupants renting rooms in such establishments as are
19 contemplated in [Section] Sections 4.20.030 and
20 4.20.035 shall pay the tax for the first thirty days
21 of continuous occupancy regardless of the period upon
22 which the rental is based. After thirty days' continuous
23 occupancy of a particular room in an establishment
24 covered by [Section] Sections 4.20.030[,] and 4.20.035,
25 the occupant shall be considered a resident guest and
26 not subject to the payment of room tax.

27 SECTION 4: Title 4, chapter 20, section 50, of the
28 Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is
29 hereby amended to read as follows:

30 4.20.050: The taxes fixed by [Section] Sections 4.20.030 and
31 4.20.035 are in addition to those imposed by Chapter
32 6.46.

1 SECTION 5: Title 4, chapter 20, section 60, of the
2 Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is
3 hereby amended to read as follows:

4 4.20.060: A collection fee is allowed for operators of establish-
5 ments referred to in [Section] Sections 4.20.030 and
6 4.20.035 in an amount equal to two percent of the amount
7 of the tax collected; providing that all the taxes due
8 the City are paid to the Department on or before the
9 fifteenth day of the month following the month for which
10 the tax is due. No collection fee is allowed for
11 payments made after that date.

12 SECTION 6: Title 4, chapter 20, section 70, of the
13 Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is
14 hereby amended to read as follows:

15 4.20.070: The room tax imposed by [Section] Sections 4.20.030 and
16 4.20.035 shall be collected by the operator from the
17 paying guests and shown as an add-on to the charge for
18 occupancy of the rooms. The operator is liable to the
19 City for such taxes whether or not they are actually
20 collected from the paying guest. Such taxes shall be
21 paid to the Department by the licensee on or before the
22 fifteenth day of the month following the month in which
23 the taxes accrued and shall be deemed delinquent if not
24 paid on or before such date.

25 SECTION 7: Title 4, chapter 20, section 160, of the
26 Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is
27 hereby amended to read as follows:

28 4.20.160: The Director of the [Finance] Department of Financial
29 Management of the City shall, within twenty days from
30 the close of the preceding calendar month, transmit
31 [the]:

32 (A) The total amount received pursuant to Sections

1 4.20.030 and 4.20.080 to the Las Vegas Convention
2 and Visitors Authority to be used for the purposes
3 set forth in [this Chapter.] subsection (A) of
4 Section 4.20.010.

5 (B) Three-eighths of the total amount received pursuant
6 to Section 4.20.035 to the Nevada Department of
7 Taxation for deposit with the State Treasurer for
8 credit to the fund for the promotion of tourism.

9 (C) Five-eighths of the total amount received pursuant
10 to section 4.20.035 to the Las Vegas Convention
11 and Visitors Authority to be used for the purposes
12 set forth in subsection (B) of Sections 4.20.010.

13 SECTION 8: If any section, subsection, subdivision,
14 paragraph, sentence, clause or phrase in this Chapter or any part
15 thereof, is for any reason held to be unconstitutional or invalid
16 or ineffective by any court of competent jurisdiction, such
17 decision shall not affect the validity or effectiveness of the
18 remaining portions of this Chapter or any part thereof. The
19 Board of City Commissioners of the City of Las Vegas, Nevada,
20 hereby declares that it would have passed each section, subsection,
21 subdivision, paragraph, sentence, clause or phrase thereof,
22 irrespective of the fact that any one or more sections, subsec-
23 tions, subdivisions, paragraphs, sentences, clauses or phrases
24 be declared unconstitutional, invalid or ineffective.

25 PASSED, ADOPTED and APPROVED this 1st day of
26 June, 1983.

27 APPROVED:

28 William H. Briare
29 BY WILLIAM H. BRIARE, MAYOR
30

31 ATTEST:

32 Carol Ann Hawley
 Carol Ann Hawley, City Clerk

1 The above and foregoing ordinance was first proposed and read by
2 title to the Board of Commissioners on the 18th day of May
3 , 1983, and referred to the following committee composed
4 of Commissioners Christensen and Lurie
5 for recommendation; thereafter the said committee reported
6 favorably on said ordinance on the 1st day of June,
7 1983, which was a regular meeting of said Board;
8 that at said regular meeting, the proposed ordinance
9 was read by title to the Board of Commissioners as amended and
10 adopted by the following vote:

11
12 VOTING "AYE" Commissioners: Levy, Lurie, Pearson & Mayor Briare

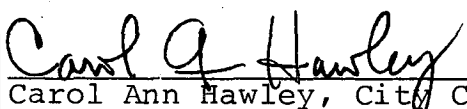
13 VOTING "NAY" Commissioners: NONE

14 ABSENT: Christensen

15 APPROVED:

16
17 
18 WILLIAM H. BRIARE, Mayor

19 ATTEST:

20
21 
22 Carol Ann Hawley, City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS

Mr. George J. Vasconi, being first duly sworn, deposes and says that he is Business Manager for the LAS VEGAS REVIEW-JOURNAL, a daily newspaper at Las Vegas, in the County of Clark, State of Nevada, and that the attached was continuously published in said newspaper for a period of one insertions from period of May 25, 1983 to May 25, 1983 inclusive, being the issue of said newspaper for the following dates, to wit:

May 25, 1983

That said newspaper was regularly issued and circulated on each of the dates above named.

FIRST AMENDMENT
BILL NO. 83-26
AN ORDINANCE RELATING TO
TAXATION; AMENDING TITLE 4,
CHAPTER 20, OF THE MUNICI-
PAL CODE OF THE CITY OF LAS
VEGAS, NEVADA 1983 EDITION,
BY ADDING THERETO A NEW
SECTION, DESIGNATED AS SEC-
TION 35, TO IMPOSE A SUPPLE-
MENTAL 1% TAX ON REVENUES
FROM THE RENTAL OF TRANS-
IENT LODGING WITHIN SAID
CITY; AMENDING SECTION 10
OF SAID TITLE AND CHAPTER
TO DESIGNATE THE PURPOSE
OF IMPOSING SAID SUPPLE-
MENTAL 1% TAX; AMENDING
SECTION 16 OF SAID TITLE AND
CHAPTER TO PROVIDE FOR
THE DISPOSITION OF THE
AMOUNTS RECEIVED BY SAID
CITY AS A RESULT OF THE IM-
POSITION OF SAID SUPPLE-
MENTAL 1% TAX; AND PROVID-
ING FOR OTHER MATTERS
PROPERLY RELATING THERE-
TO.

Sponsored by:
Commissioner Paul Christensen
Summary: Imposes a 1% Room
Tax Pursuant to Chapter 207, Stat-
utes of Nevada 1983.
At a Commission Meeting on May
18, 1983
BILL NO. 83-26 was read by title
and referred to Recommending
Committee:
Commissioners Christensen and
Lurie
COPIES OF THE COMPLETE OR-
DINANCE ARE AVAILABLE FOR
PUBLIC INSPECTION IN THE OF-
FICE OF THE CITY CLERK, 10TH
FLOOR, CITY HALL, 400 EAST
STEWART AVENUE, LAS VEGAS,
NEVADA.
Pub. May 25, 1983

SIGNED

George J. Vasconi

GEORGE J. VASCONI

Subscribed and sworn to before me
this 25 day of May 1983

Glenda L. Harris

NOTARY PUBLIC, IN AND FOR CLARK
COUNTY, NEVADA



GLENDAL. HARRIS
Notary Public - State of Nevada
CLARK COUNTY

My Appointment Expires Feb. 7, 1985

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AFFIDAVIT OF PUBLICATION

STATE OF NEVADA) SS
COUNTY OF CLARK)

Mr. George J. Vasconi, being first duly sworn, deposes and says that he is Business Manager for the LAS VEGAS REVIEW-JOURNAL, a daily newspaper at Las Vegas, in the County of Clark, State of Nevada, and that the attached was continuously published in said newspaper for a period of one insertions from period of June 4, 1983 to June 4, 1983 inclusive, being the issue of said newspaper for the following dates, to wit:

June 4, 1983

That said newspaper was regularly issued and circulated on each of the dates above named.

FIRST AMENDMENT
BILL NO. 83-26
ORDINANCE NO. 3052
AN ORDINANCE RELATING TO
TAXATION; AMENDING TITLE 4,
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PROPERLY RELATING THERE-
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Sponsored by:
Commissioner Paul Christensen
Summary: Imposes a 1% Room
Tax Pursuant to Chapter 207, Stat-
utes of Nevada 1983.

The above and foregoing ordinance
was first proposed and read by title
to the Board of Commissioners on
the 18th day of May, 1983, and re-
ferred to the following committee
composed of Commissioners Chris-
tensen and Lurie for recommenda-
tion; thereafter the said committee
reported favorably on said Ordina-
nce on the 1st day of June, 1983,
which was a regular meeting of said
Board; that at said regular meet-
ing, the proposed ordinance was
read by title to the Board of Com-
missioners as first introduced and
adopted by the following vote.

VOTING "AYE" Commissioners
Levy, Lurie, Pearson & Mayor
Briere

VOTING "NAY" Commissioners:
None

ABSENT: Christensen
COPIES OF THE COMPLETE OR-
DINANCE ARE AVAILABLE FOR
PUBLIC INFORMATION IN THE
OFFICE OF THE CITY CLERK,
10TH FLOOR, CITY HALL, 400
EAST STEWART AVENUE, LAS
VEGAS, NEVADA.

Pub. June 4, 1983

SIGNED George J. Vasconi

GEORGE J. VASCONI

Subscribed and sworn to before me
this 10 day of June, 19 83

Glenda L. Harris
NOTARY PUBLIC, IN AND FOR CLARK
COUNTY, NEVADA



GLENDAL. HARRIS
Notary Public - State of Nevada
CLARK COUNTY

My Appointment Expires Feb. 7, 1986

COMMUNICATIONS SECTION
JUN 9 1983

