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:

Commissioner Paul Christensen

Summary: Imposes a 1% Room 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 and its residents and for the fulfillment of statutory requirements of NRS 244A.645 and any agreements of the City with the Las Vegas Convention and Visitors Authority and other government entities in Clark County, Nevada, in pursuance thereof concerning the pledge or commitment of these taxes.

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

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

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

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

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

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

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

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

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

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

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

(A) The total amount received pursuant to Sections

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

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

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

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

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

APPROVED:

By William H. Briare

WILLIAM H. BRIARE, MAYOR

ATTEST:

Carol Ann Hawley

Carol Ann Hawley, City Clerk

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 referred to the following committee composed of Commissioners Christensen and Lurie for recommendation; thereafter the said committee reported favorably on said ordinance on the 1st day of June, 1983, which was a regular meeting of said Board; that at said regular meeting, the proposed ordinance was read by title to the Board of Commissioners as amended and adopted by the following vote:

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

VOTING "NAY" Commissioners: NONE

ABSENT: Christensen

APPROVED:

By William H. Briare

WILLIAM H. BRIARE, Mayor

ATTEST:

Carol A. Hawley

Carol Ann Hawley, City Clerk

Las Vegas REVIEW-JOURNAL

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 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:
Commissioner Paul Christensen
Summary: Imposes a 1% Room Tax Pursuant to Chapter 207, Statutes 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 ORDINANCE ARE AVAILABLE FOR PUBLIC INSPECTION IN THE OFFICE OF THE CITY CLERK, 10TH FLOOR, CITY HALL, 400 EAST STEWART AVENUE, LAS VEGAS, NEVADA.
Pub. May 25, 1983

SIGNED G. Vasconi
GEORGE J. VASCONI

Subscribed and sworn to before me this 25 day of May, 19 83

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

GLENDA L. HARRIS
Notary Public - State of Nevada
CLARK COUNTY
My Appointment Expires Feb. 7, 1985

07431

Las Vegas
REVIEW-JOURNAL

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 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, 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:
Commissioner Paul Christensen
Summary: Imposes a 1% Room Tax Pursuant to Chapter 207, Statutes 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 referred to the following committee composed of Commissioners Christensen and Lurie for recommendation; thereafter the said committee reported favorably on said Ordinance on the 1st day of June, 1983, which was a regular meeting of said Board; that at said regular meeting, the proposed ordinance was read by title to the Board of Commissioners as first introduced and adopted by the following vote.
VOTING "AYE" Commissioners Levy, Lurie, Pearson & Mayor Briare
VOTING "NAY" Commissioners: None
ABSENT: Christensen
COPIES OF THE COMPLETE ORDINANCE 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 G.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

GLENDA L. HARRIS
Notary Public - State of Nevada
CLARK COUNTY
My Appointment Expires Feb. 7, 1986

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