

**SECOND AMENDMENT**

BILL NO. 93-36

ORDINANCE NO. 3722

AN ORDINANCE CONCERNING TAXES ON TRANSIENT LODGING; AMENDING TITLE 4, CHAPTER 20, OF THE MUNICIPAL CODE OF THE CITY OF LAS VEGAS, NEVADA, 1983 EDITION, TO CREATE A DISTRICT TO DEFER THE COST OF IMPROVING THE CITY'S CENTRAL BUSINESS AREA AND TO IMPOSE ADDITIONAL TAXES ON TRANSIENT LODGING IN THAT DISTRICT; SPECIFYING THE BOUNDARIES OF THE AREAS IN WHICH THOSE ADDITIONAL TAXES WILL BE IMPOSED; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO.

Sponsored by:  
Mayor Jan Laverty Jones

Summary: Creates district in downtown central business area and imposes room taxes in that district.

THE CITY COUNCIL OF THE CITY OF LAS VEGAS DOES HEREBY  
ORDAIN THE FOLLOWING:

SECTION 1: The City Council does hereby find and determine the following:

(A) Chapter 144, 1993 Nevada Session Laws (the "Act"), which applies to cities with a population of 200,000 or more has been enacted into law;

(B) The City of Las Vegas (the "City") has a population exceeding 200,000;

(C) Pursuant to the Act, the City is authorized to create a district to defray the cost of improving the City's central business area (a "district");

(D) The City has not heretofore created a district authorized by the Act;

(E) The area of the district designated in this ordinance does not include any area that is located more than four blocks from the project to be constructed with the tax collected or bonds issued pursuant to the Act (the "Project");

(F) The district (described in Appendix A of Section 12 of this Ordinance as "Area A") contains certain areas that will receive less benefits from the Project (described in Appendix B of Section 12 of this Ordinance as "Subarea B") and pursuant to subsection 3 of

1 section 5 of the Act, the room tax imposed hereby will be at the rate of 1% in Subarea B and 2%  
2 in all other areas of the district.

3 (G) Pursuant to subsection 3 of the Act, establishments with less than 75  
4 rooms dedicated to providing transient lodging do not have sufficient rooms dedicated to that  
5 purpose for them to benefit equally from the Project with establishments with 75 or more rooms.

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

8 **4.20.010:** (A) The taxes imposed by Sections 4.20.030 and 4.20.080 are for  
9 the purpose of constructing and supporting convention halls and related facilities  
10 by the Las Vegas Convention and Visitors Authority for the benefit of the City and  
11 its residents and for the fulfillment of statutory requirements of NRS 244A.645 and  
12 any agreements of the City with the Las Vegas Convention and Visitors Authority  
13 and other government entities in Clark County, Nevada, in pursuance thereof  
14 concerning the pledge or commitment of these taxes.

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

20 (C) *The taxes imposed by Section 4.20.037 are for the purposes of*  
21 *providing funds for:*

22 (1) *Constructing, acquiring, improving, operating or maintaining*  
23 *urban projects, or any combination thereof, including, without limitation,*  
24 *recreational facilities and other projects designed to encourage tourism or*  
25 *to improve the aesthetic environment of the central business area located*  
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*within the boundaries of the district described in Appendix A of Section 12 of this Ordinance;*

*(2) Paying the principal and interest on notes, bonds or other obligations issued by the City to fund such projects; or*

*(3) Any combination of those uses.*

SECTION 3: 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, designated as Section 37, reading as follows:

**4.20.037:** Pursuant to Chapter 144, 1993 Nevada Session Law, there is hereby created a district to defray the cost of improving the central business area of the City. The boundaries of the district are set forth in Appendix A of Section 12 of this Ordinance as Area A. The area contained within the boundaries of the district which has been determined to receive less benefits from the Project is described in Appendix B of Section 12 of this Ordinance as Subarea B. There is fixed and imposed a tax on the room revenue derived by each hotel, motel, or other establishment which offers room to the public on a daily basis or for periods of less than a week and which has 75 or more rooms which are located within Area A per the following schedule:

(A) Two percent of all moneys received from room rentals by all establishments located in Area A, with the exception of those establishments located in Subarea B which will be taxed in accordance with subsection (B) of this Section;

(B) One percent of all moneys received from room rentals by establishments located in Subarea B.

1                   SECTION 4: Title 4, Chapter 20, Section 40, of the Municipal Code of the  
2 City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

3           **4.20.040:**     Occupants renting rooms in such establishments as are contemplated  
4 in Sections 4.20.030, [and] 4.20.035 *and* 4.20.037 shall pay the tax for the first  
5 thirty days of continuous occupancy regardless of the period upon which the rental  
6 is based. After thirty days' continuous occupancy of a particular room in an  
7 establishment covered by Sections 4.20.030, [and] 4.20.035 *and* 4.20.037, the  
8 occupant shall be considered a resident guest and not subject to the payment of  
9 room tax.

10                  SECTION 5: Title 4, Chapter 20, Section 50, of the Municipal Code of the  
11 City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

12           **4.20.050:**     The taxes fixed by Sections 4.20.030, [and] 4.20.035 *and* 4.20.037,  
13 are in addition to those imposed by Chapter 6.46.

14                  SECTION 6: Title 4, Chapter 20, Section 60, of the Municipal Code of the  
15 City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

16           **4.20.060:**     A collection fee is allowed for operators of establishments referred  
17 to in Sections 4.20.030, [and] 4.20.035 *and* 4.20.037, in an amount equal to two  
18 percent of the amount of the tax collected; providing that all the taxes due the City  
19 are paid to the Department on or before the fifteenth day of the month following  
20 the month for which the tax is due. No collection fee is allowed for payments  
21 made after that date.

22                  SECTION 7: Title 4, Chapter 20, Section 70, of the Municipal Code of the  
23 City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

24           **4.20.070:**     The room tax imposed by Sections 4.20.030, [and] 4.20.035 *and*  
25 4.20.037, shall be collected by the operator from the paying guests and shown as  
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1 a add-on to the charge for occupancy of the rooms. The operator is liable to the  
2 City for such taxes whether or not they are actually collected from the paying  
3 guest. Such taxes shall be paid to the Department by the licensee on or before the  
4 fifteenth day of the month following the month in which the taxes accrued and shall  
5 be deemed delinquent if not paid on or before such date.

6 SECTION 8: Title 4, Chapter 20, Section 100, of the Municipal Code of  
7 the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

8 **4.20.100:** Any licensee or operator failing to pay the taxes imposed by Section  
9 4.20.030, 4.20.035, 4.20.037, and 4.20.080 by the due dates provided by this  
10 Chapter shall pay in addition to such tax, a penalty of ten percent of the amount  
11 thereof, plus interest on the amount of such delinquency at the rate of one percent  
12 per month, or fraction thereof, from the date when such tax became due and  
13 payable until the date of payment.

14 SECTION 9: Title 4, Chapter 20, Section 140, of the Municipal Code of  
15 the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

16 **4.20.140:** It shall be unlawful for any licensee or operator required to collect  
17 the room tax imposed by Section 4.20.030, 4.20.035 or 4.20.037 to fail to  
18 maintain adequate room records or to fail to make adequate records available,  
19 within seventy-two hours of written notice to the Director or to any other person  
20 designated by him for the purpose of conducting an audit. These records must be  
21 made available within the City of Las Vegas during normal business hours.  
22 Adequate room records shall mean the following: Journal, daily cash summary,  
23 registration cards, and folio for the three-year prior preceding the date of audit.

24 SECTION 10: Title 4, Chapter 20, Section 150, of the Municipal Code of  
25 the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:  
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1           **4.20.150:** No person shall advertise that the room tax imposed by Section  
2           4.20.030, 4.20.035 or 4.20.037 will be absorbed by the establishment. It is  
3           unlawful for any licensee or any person acting for the operator to fail to collect the  
4           room tax from paying occupants and it is unlawful for any operator to fail to remit  
5           the tax to the City.

6                       SECTION 11: Title 4, Chapter 20, Section 160, of the Municipal Code of  
7           the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

8           **4.20.160:** The Director of the Department of [Financial Management] *Finance*  
9           *and Computer Services* of the City shall, within twenty days from the close of the  
10          preceding calendar month, transmit:

11                       (A) The total amount received pursuant to Sections 4.20.030 and  
12                       4.20.080 to the Las Vegas Convention and Visitors Authority to be used for  
13                       the purposes set forth in subsection (A) of Section 4.20.010;

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

17                       (C) Five-eighths of the total amount received pursuant to Section  
18                       4.20.035 to the Las Vegas Convention and Visitors Authority to be used for  
19                       the purposes set forth in subsection (B) of Section 4.20.010.

20                       (D) The total amount received pursuant to Section 4.20.037 to the  
21                       treasury of the City to be used as provided in Section 4.20.010(C), as  
22                       directed by the City Council.

23                       SECTION 12: Title 4, Chapter 20, of the Municipal Code of the City of  
24           Las Vegas, Nevada, 1983 Edition, is hereby amended by adding thereto an Appendix A and an  
25           Appendix B, reading as follows:  
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**APPENDIX A - DISTRICT BOUNDARIES (AREA "A")**

Those portions of the South Half (S 1/2) of Section 27 and the North Half (N 1/2) of Section 34, Township 20 South, Range 61 East, M.D.M., in the City of Las Vegas, County of Clark, State of Nevada, described as follows:

Block 3 of BUCKS SUBDIVISION as shown on the plat thereof on file in Book 1 of Plats, Page 15 of Clark County, Nevada Records.

Blocks 1 through 4, 13 through 20 and 29 through 36 of CLARK'S LAS VEGAS TOWNSITE as shown on the plat thereof on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records.

The vacated portion of CARSON AVENUE (80 feet wide) lying between Blocks 13 and 14 of CLARK'S LAS VEGAS TOWNSITE as shown on the plat thereof on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records.

Blocks 2, 3, 6 and 7 of HAWKINS ADDITION as shown on the plat thereof on file in Book 1 of Plats, Page 40 of Clark County, Nevada Records.

That portion of the South Half (S 1/2) of Section 27 and the North Half (N 1/2) of Section 34, Township 20 South, Range 61 East, M.D.M., in the City of Las Vegas, County of Clark, State of Nevada, bounded as follows:

Bounded on the North by the Southerly line of PARCEL NO. 420 G as vested in the STATE OF NEVADA by that certain FINAL ORDER OF CONDEMNATION recorded September 11, 1968 as Document No. 721652 of Clark County, Nevada Records, said Southerly line being a portion of the Southerly Right-of-Way line of the DOWNTOWN EXPRESSWAY; bounded on the South by the Northwesterly prolongation of the centerline of BRIDGER AVENUE (80 feet wide) as shown on the plat of CLARK'S LAS VEGAS TOWNSITE on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records; bounded on the East by the Northwesterly Right-of-Way line of MAIN STREET (width varies); and bounded on the West by the Southeasterly Right-of-Way line of the UNION PACIFIC RAILROAD MAIN LINE.

**APPENDIX B - AREA IN DISTRICT SUBJECT TO 1% ROOM TAX (SUBAREA "B")**

Those portions of the South Half (S 1/2) of Section 27 and the North Half (N 1/2) of Section 34, Township 20 South, Range 61 East, M.D.M., in the City of Las Vegas, County of Clark, State of Nevada, described as follows:

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Block 3 of BUCKS SUBDIVISION as shown on the plat thereof on file in Book 1 of Plats, Page 15 of Clark County, Nevada Records.

Blocks 1, 4, 16, 17, 20, 29, 32, 33 and 36 of CLARK'S LAS VEGAS TOWNSITE as shown on the plat thereof on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records.

Blocks 2, 3, 6 and 7 of HAWKINS ADDITION as shown on the plat thereof on file in Book 1 of Plats, Page 40 of Clark County, Nevada Records.

That portion of the South Half (S½) of Section 27 and the North Half (N½) of Section 34, Township 20 South, Range 61 East, M.D.M., in the City of Las Vegas, County of Clark, State of Nevada, bounded as follows:

Bounded on the North by the Southerly line of PARCEL NO. 420 G as vested in the STATE OF NEVADA by that certain FINAL ORDER OF CONDEMNATION recorded September 11, 1968 as Document No. 721652 of Clark County, Nevada Records, said Southerly line being a portion of the Southerly Right-of-Way line of the DOWNTOWN EXPRESSWAY; bounded on the South by the Northwesterly prolongation of the centerline of OGDEN AVENUE (80 feet wide) as shown on the plat of CLARK'S LAS VEGAS TOWNSITE on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records; bounded on the East by the Northwesterly Right-of-Way line of MAIN STREET (width varies); and bounded on the West by the Southeasterly Right-of-Way line of the UNION PACIFIC RAILROAD MAIN LINE.

That portion of the North Half (N½) of Section 34, Township 20 South, Range 61 East, M.D.M., in the City of Las Vegas, County of Clark, State of Nevada, bounded as follows:

Bounded on the North by the Northwesterly prolongation of the centerline of CARSON AVENUE (80 feet wide) as shown on the plat of CLARK'S LAS VEGAS TOWNSITE on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records; bounded on the South by the Northwesterly prolongation of the centerline of BRIDGER AVENUE (80 feet wide) as shown on said plat of CLARK'S LAS VEGAS TOWNSITE; bounded on the East by the Northwesterly Right-of-Way line of MAIN STREET (width varies); and bounded on the West by the Southeasterly Right-of-Way line of the UNION PACIFIC RAILROAD MAIN LINE.

SECTION 13: The collection of the tax imposed under this ordinance must commence on September 1, 1993, and ceases at the time required by subsection 6 of section 5 of the Act, unless extended by the legislature.

SECTION 14: This ordinance when first proposed shall be read to the Council by title and referred to a committee for consideration as provided in Sec. 2.110 of the

1 City Charter. Thereafter, an adequate number of copies of the proposed ordinance shall be  
2 deposited with the City Clerk for public examination and distribution upon request, and notice of  
3 the deposit must be published once at least 10 days before the adoption of the ordinance.  
4 Thereafter, the ordinance will be adopted, rejected or amended within 30 days of the date of that  
5 publication. The Notice of Deposit shall be in substantially the following form:

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1 (Form of Notice of Deposit)

2 **NOTICE OF DEPOSIT OF BILL FOR AN ORDINANCE**

3 **CITY OF LAS VEGAS, NEVADA**

4  
5 **BILL NO. \_\_\_\_\_**

6 **ORDINANCE NO. \_\_\_\_\_**

7 **AN ORDINANCE CONCERNING TAXES ON TRANSIENT LODGING; AMENDING**  
8 **CHAPTER 4.20 OF THE CITY CODE TO CREATE A DISTRICT TO DEFER THE COST**  
9 **OF IMPROVING THE CITY'S CENTRAL BUSINESS AREA AND TO IMPOSE**  
10 **ADDITIONAL TAXES ON TRANSIENT LODGING IN THAT DISTRICT; SPECIFYING**  
11 **THE BOUNDARIES OF THE AREAS IN WHICH THOSE ADDITIONAL TAXES WILL**  
12 **BE IMPOSED; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED**  
13 **THERE TO.**

14 Public notice is hereby given that there has been deposited with the City Clerk,  
15 of the City of Las Vegas an adequate number of copies of the above-entitled ordinance for public  
16 examination and distribution upon request. The ordinance was read to the City Council by title  
17 at the City Council's meeting of July 7, 1993, and will be considered for final adoption or  
18 adoption as amended at the City Council's meeting of August 4, 1993.

19 **GIVEN BY ORDER OF THE CITY COUNCIL OF THE CITY OF LAS**  
20 **VEGAS, NEVADA, THIS JULY 7, 1993.**

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19 /s/  
20 **KATHLEEN M. TIGHE, City Clerk**

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25 (End of Form of Notice of Deposit)

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SECTION 15: After final adoption, this ordinance should be published once by title, together with the names of the members of the Council who voted for and against its adoption. This ordinance shall become effective on the date after that publication. That publication shall be in substantially the following form:

1 (Form of Publication)

2 **BILL NO. 93-36** **SECOND AMENDMENT**  
3 **NOTICE OF ADOPTION OF ORDINANCE NO. 3722**  
4

5 Notice is hereby given that the ordinance entitled:  
6

7 **AN ORDINANCE CONCERNING TAXES ON TRANSIENT LODGING; AMENDING**  
8 **CHAPTER 4.20 OF THE CITY CODE TO CREATE A DISTRICT TO DEFER THE COST**  
9 **OF IMPROVING THE CITY'S CENTRAL BUSINESS AREA AND TO IMPOSE**  
10 **ADDITIONAL TAXES ON TRANSIENT LODGING IN THAT DISTRICT; SPECIFYING**  
11 **THE BOUNDARIES OF THE AREAS IN WHICH THOSE ADDITIONAL TAXES WILL**  
12 **BE IMPOSED; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED**  
13 **THERETO.**

14 Read for the first time to the City Council at its meeting of July 7, 1993, and referred to  
15 committee, has been finally adopted as an ordinance at the regular meeting of the City Council  
16 held on August 4, 1993. The names of the members of the City Council who for and against its  
17 adoption are as follows:

18 Those Voting Aye:

Jan Lavery Jones  
Arnie Adamsen  
Frank Hawkins, Jr.  
Scott Higginson

19 Those Voting Nay:

NONE

20 Those Absent:

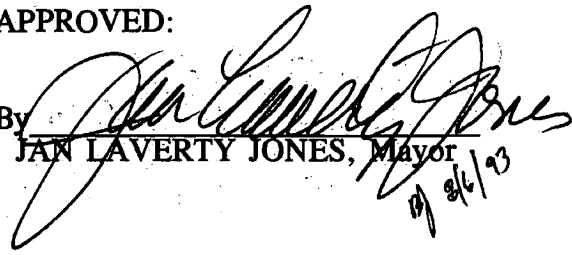
Bob Nolen

21 This ordinance becomes affective on the date after this publication.  
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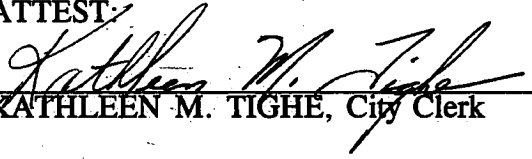
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PASSED, ADOPTED and APPROVED this 4<sup>th</sup> day of August,  
1993.

APPROVED:

By   
JAN LAVERTY JONES, Mayor  
8/26/93

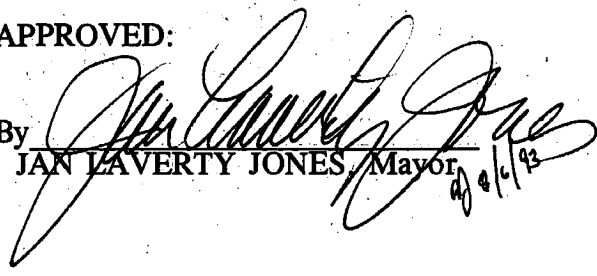
ATTEST:

  
KATHLEEN M. TIGHE, City Clerk

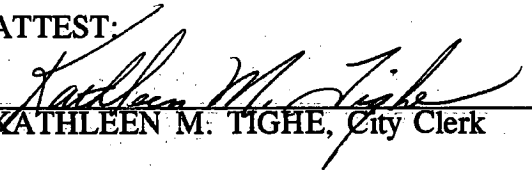
The above and foregoing Ordinance No. 3722 (Bill No. 93-36) was first proposed and read by title to the City Council on the 7th day of July, 1993, and referred to the following committee composed of FULL COUNCIL for recommendation; thereafter the said committee reported favorably on said ordinance on the 4th day of August, 1993, which was a regular meeting of said Council; that at said regular meeting, the proposed ordinance was read by title to the City Council as amended and adopted by the following vote:

VOTING "AYE": Councilmen Higginson, Adamsen, Hawkins Jr. and Mayor Jones  
VOTING "NAY": None  
ABSENT: Councilman Nolen

APPROVED:

By   
JAN LAVERTY JONES, Mayor  
8/26/93

ATTEST:

  
KATHLEEN M. TIGHE, City Clerk

**FIRST AMENDMENT**

BILL NO. 93-36

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE CONCERNING TAXES ON TRANSIENT LODGING; AMENDING TITLE 4, CHAPTER 20, OF THE MUNICIPAL CODE OF THE CITY OF LAS VEGAS, NEVADA, 1983 EDITION, TO CREATE A DISTRICT TO DEFER THE COST OF IMPROVING THE CITY'S CENTRAL BUSINESS AREA AND TO IMPOSE ADDITIONAL TAXES ON TRANSIENT LODGING IN THAT DISTRICT; SPECIFYING THE BOUNDARIES OF THE AREAS IN WHICH THOSE ADDITIONAL TAXES WILL BE IMPOSED; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO.

Sponsored by:  
Mayor Jan Laverty Jones

Summary: Creates district in downtown central business area and imposes room taxes in that district.

THE CITY COUNCIL OF THE CITY OF LAS VEGAS DOES HEREBY  
ORDAIN THE FOLLOWING:

SECTION 1: The City Council does hereby find and determine the following:

(A) Chapter 144, 1993 Nevada Session Laws (the "Act"), which applies to cities with a population of 200,000 or more has been enacted into law;

(B) The City of Las Vegas (the "City") has a population exceeding 200,000;

(C) Pursuant to the Act, the City is authorized to create a district to defray the cost of improving the City's central business area (a "district");

(D) The City has not heretofore created a district authorized by the Act;

(E) The area of the district designated in this ordinance does not include any area that is located more than four blocks from the project to be constructed with the tax collected or bonds issued pursuant to the Act (the "Project");

(F) The district (described in Appendix A of Section 13 of this Ordinance as "Area A") contains certain areas that will receive less benefits from the Project (described in Appendix B of Section 13 of this Ordinance as "Subarea B") and pursuant to subsection 3 of

1 section 5 of the Act, the room tax imposed hereby will be at the rate of 1% in Subarea B and 2%  
2 in all other areas of the district.

3 (G) Pursuant to subsection 3 of the Act, establishments with less than 75  
4 rooms dedicated to providing transient lodging do not have sufficient rooms dedicated to that  
5 purpose for them to benefit equally from the Project with establishments with 75 or more rooms.

6 (H) Establishments subject to the tax imposed herein sometimes make no  
7 direct charge for the rental of some rooms at the establishment and sometimes receive a direct  
8 charge that is below the fair rental value of the room; but that in these circumstances those  
9 establishments are receiving receipts from the rental of those rooms from other activities at those  
10 establishments, including, without limitation, gaming, food and beverage activities.

11 (I) In order to collect a tax on all receipts from the rental of transient  
12 lodging on all rooms in establishments which are subject to the taxes herein authorized, including  
13 those rooms for which a full rental rate is directly charged, those rooms for which receipts for  
14 rental of transient lodging are recovered through other activities at the establishment and those  
15 rooms for which receipts for transient lodging are recovered in part through a direct charge and  
16 in part through other activities at the establishments, it is necessary to impose the tax set forth in  
17 this Ordinance on rooms for which no direct charge is made and for which the direct charge that  
18 is made is substantially below the posted room rate.

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

21 **4.20.010:** (A) The taxes imposed by Sections 4.20.030 and 4.20.080 are for  
22 the purpose of constructing and supporting convention halls and related facilities  
23 by the Las Vegas Convention and Visitors Authority for the benefit of the City and  
24 its residents and for the fulfillment of statutory requirements of NRS 244A.645 and  
25 any agreements of the City with the Las Vegas Convention and Visitors Authority  
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1 and other government entities in Clark County, Nevada, in pursuance thereof  
2 concerning the pledge or commitment of these taxes.

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

8 (C) *The taxes imposed by Section 4.20.037 are for the purposes of*  
9 *providing funds for:*

10 (1) *Constructing, acquiring, improving, operating or maintaining*  
11 *urban projects, or any combination thereof, including, without limitation,*  
12 *recreational facilities and other projects designed to encourage tourism or*  
13 *to improve the aesthetic environment of the central business area located*  
14 *within the boundaries of the district described in Appendix A of Section 13*  
15 *of this Ordinance;*

16 (2) *Paying the principal and interest on notes, bonds or other*  
17 *obligations issued by the City to fund such projects; or*

18 (3) *Any combination of those uses.*

19 SECTION 3: Title 4, Chapter 20, of the Municipal Code of the City of Las  
20 Vegas, Nevada 1983 Edition, is hereby amended by adding thereto a new section, designated as  
21 Section 38, reading as follows:

22 **4.20.038:** The tax imposed by Section 4.20.037 is imposed and must be paid by a business  
23 which is subject to the tax imposed by that section with respect to rooms for which  
24 no direct charge is made ("comped rooms") and must be paid on the basis provided  
25 in this section in the case of rooms for which the direct charge made is less than  
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1           75% of the room rate posted for the room for single occupancy in accordance with  
2           NRS 651.030 and 651.040 ("discount rooms"). The amount of the room tax that  
3           must be paid in the case of a comped room or a discount room must be equal to  
4           the tax that would have been paid with respect to that room had it been rented for  
5           a direct rent charge at a rate equal to 75% of the rate posted for the room in  
6           accordance with NRS 651.030 and 651.040 for single occupancy. Notwithstanding  
7           the provisions of Section 4.20.150, it is permissible for an establishment to pay the  
8           tax imposed by Section 4.20.037 and not collect the tax from the occupant of the  
9           room if the room is a comped room.

10                       SECTION 4: Title 4, Chapter 20, of the Municipal Code of the City of Las  
11 Vegas, Nevada, 1983 Edition, is hereby amended by adding thereto a new section, designated as  
12 Section 37, reading as follows:

13           **4.20.037:** Pursuant to Chapter 144, 1993 Nevada Session Law, there is hereby  
14           created a district to defray the cost of improving the central business area of the  
15           City. The boundaries of the district are set forth in Appendix A of Section 13 of  
16           this Ordinance as Area A. The area contained within the boundaries of the district  
17           which has been determined to receive less benefits from the Project is described  
18           in Appendix B of Section 13 of this Ordinance as Subarea B. There is fixed and  
19           imposed a tax on the room revenue derived by each hotel, motel, or other  
20           establishment which offers room to the public on a daily basis or for periods of less  
21           than a week and which has 75 or more rooms which are located within Area A per  
22           the following schedule:

23                       (A) Two percent of all moneys received from room rentals by all  
24                       establishments located in Area A, with the exception of those establishments  
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1 located in Subarea B which will be taxed in accordance with subsection (B) of this  
2 Section;

3 (B) One percent of all moneys received from room rentals by  
4 establishments located in Subarea B.

5 SECTION 5: Title 4, Chapter 20, Section 40, of the Municipal Code of the  
6 City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

7 **4.20.040:** Occupants renting rooms in such establishments as are contemplated  
8 in Sections 4.20.030, [and] 4.20.035 *and* 4.20.037 shall pay the tax for the first  
9 thirty days of continuous occupancy regardless of the period upon which the rental  
10 is based. After thirty days' continuous occupancy of a particular room in an  
11 establishment covered by Sections 4.20.030, [and] 4.20.035 *and* 4.20.037, the  
12 occupant shall be considered a resident guest and not subject to the payment of  
13 room tax.

14 SECTION 6: Title 4, Chapter 20, Section 50, of the Municipal Code of the  
15 City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

16 **4.20.050:** The taxes fixed by Sections 4.20.030, [and] 4.20.035 *and* 4.20.037,  
17 are in addition to those imposed by Chapter 6.46.

18 SECTION 7: Title 4, Chapter 20, Section 60, of the Municipal Code of the  
19 City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

20 **4.20.060:** A collection fee is allowed for operators of establishments referred  
21 to in Sections 4.20.030, [and] 4.20.035 *and* 4.20.037, in an amount equal to two  
22 percent of the amount of the tax collected; providing that all the taxes due the City  
23 are paid to the Department on or before the fifteenth day of the month following  
24 the month for which the tax is due. No collection fee is allowed for payments  
25 made after that date.  
26

1                   SECTION 8: Title 4, Chapter 20, Section 70, of the Municipal Code of the  
2 City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

3           **4.20.070:**     The room tax imposed by Sections 4.20.030, [and] 4.20.035 *and*  
4           **4.20.037**, shall be collected by the operator from the paying guests and shown as  
5           a add-on to the charge for occupancy of the rooms. The operator is liable to the  
6           City for such taxes whether or not they are actually collected from the paying  
7           guest. Such taxes shall be paid to the Department by the licensee on or before the  
8           fifteenth day of the month following the month in which the taxes accrued and shall  
9           be deemed delinquent if not paid on or before such date.

10                  SECTION 9: Title 4, Chapter 20, Section 100, of the Municipal Code of  
11 the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

12           **4.20.100:**     Any licensee or operator failing to pay the taxes imposed by Section  
13           4.20.030, 4.20.035, *4.20.037*, and 4.20.080 by the due dates provided by this  
14           Chapter shall pay in addition to such tax, a penalty of ten percent of the amount  
15           thereof, plus interest on the amount of such delinquency at the rate of one percent  
16           per month, or fraction thereof, from the date when such tax became due and  
17           payable until the date of payment.

18                  SECTION 10: Title 4, Chapter 20, Section 140, of the Municipal Code of  
19 the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

20           **4.20.140:**     It shall be unlawful for any licensee or operator required to collect  
21           the room tax imposed by Section 4.20.030, *4.20.035 or 4.20.037* to fail to  
22           maintain adequate room records or to fail to make adequate records available,  
23           within seventy-two hours of written notice to the Director or to any other person  
24           designated by him for the purpose of conducting an audit. These records must be  
25           made available within the City of Las Vegas during normal business hours.  
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1 Adequate room records shall mean the following: Journal, daily cash summary,  
2 registration cards, and folio for the three-year prior preceding the date of audit.

3 SECTION 11: Title 4, Chapter 20, Section 150, of the Municipal Code of  
4 the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

5 **4.20.150:** No person shall advertise that the room tax imposed by Section  
6 4.20.030, 4.20.035 or 4.20.037 will be absorbed by the establishment. It is  
7 unlawful for any licensee or any person acting for the operator to fail to collect the  
8 room tax from paying occupants and it is unlawful for any operator to fail to remit  
9 the tax to the City.

10 SECTION 12: Title 4, Chapter 20, Section 160, of the Municipal Code of  
11 the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

12 **4.20.160:** The Director of the Department of [Financial Management] *Finance*  
13 *and Computer Services* of the City shall, within twenty days from the close of the  
14 preceding calendar month, transmit:

15 (A) The total amount received pursuant to Sections 4.20.030 and  
16 4.20.080 to the Las Vegas Convention and Visitors Authority to be used for  
17 the purposes set forth in subsection (A) of Section 4.20.010;

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

21 (C) Five-eighths of the total amount received pursuant to Section  
22 4.20.035 to the Las Vegas Convention and Visitors Authority to be used for  
23 the purposes set forth in subsection (B) of Section 4.20.010.  
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(D) The total amount received pursuant to Section 4.20.037 to the treasury of the City to be used as provided in Section 4.20.010(C), as directed by the City Council.

SECTION 13: Title 4, Chapter 20, of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby amended by adding thereto an Appendix A and an Appendix B, reading as follows:

1                                   **APPENDIX A - DISTRICT BOUNDARIES (AREA "A")**

2           Those portions of the South Half (S 1/2) of Section 27 and the  
3           North Half (N 1/2) of Section 34, Township 20 South, Range 61  
4           East, M.D.M., in the City of Las Vegas, County of Clark, State of  
5           Nevada, described as follows:

6           Block 3 of BUCKS SUBDIVISION as shown on the plat thereof on  
7           file in Book 1 of Plats, Page 15 of Clark County, Nevada Records.

8           Blocks 1 through 4, 13 through 20 and 29 through 36 of CLARK'S  
9           LAS VEGAS TOWNSITE as shown on the plat thereof on file in  
10           Book 1 of Plats, Page 37 of Clark County, Nevada Records.

11           The vacated portion of CARSON AVENUE (80 feet wide) lying  
12           between Blocks 13 and 14 of CLARK'S LAS VEGAS TOWNSITE  
13           as shown on the plat thereof on file in Book 1 of Plats, Page 37 of  
14           Clark County, Nevada Records.

15           Blocks 2, 3, 6 and 7 of HAWKINS ADDITION as shown on the  
16           plat thereof on file in Book 1 of Plats, Page 40 of Clark County,  
17           Nevada Records.

18           That portion of the South Half (S 1/2) of Section 27 and the North  
19           Half (N 1/2) of Section 34, Township 20 South, Range 61 East,  
20           M.D.M., in the City of Las Vegas, County of Clark, State of  
21           Nevada, bounded as follows:

22           Bounded on the North by the Southerly line of PARCEL NO. 420  
23           G as vested in the STATE OF NEVADA by that certain FINAL  
24           ORDER OF CONDEMNATION recorded September 11, 1968 as  
25           Document No. 721652 of Clark County, Nevada Records, said  
26           Southerly line being a portion of the Southerly Right-of-Way line of  
27           the DOWNTOWN EXPRESSWAY; bounded on the South by the  
28           Northwesterly prolongation of the centerline of BRIDGER  
29           AVENUE (80 feet wide) as shown on the plat of CLARK'S LAS  
30           VEGAS TOWNSITE on file in Book 1 of Plats, Page 37 of Clark  
31           County, Nevada Records; bounded on the East by the Northwesterly  
32           Right-of-Way line of MAIN STREET (width varies); and bounded  
33           on the West by the Southeasterly Right-of-Way line of the UNION  
34           PACIFIC RAILROAD MAIN LINE.

35                                   **APPENDIX B - AREA IN DISTRICT SUBJECT TO 1% ROOM TAX (SUBAREA "B")**

36           Those portions of the South Half (S 1/2) of Section 27 and the North  
37           Half (N 1/2) of Section 34, Township 20 South, Range 61 East,  
38           M.D.M., in the City of Las Vegas, County of Clark, State of  
39           Nevada, described as follows:

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Block 3 of BUCKS SUBDIVISION as shown on the plat thereof on file in Book 1 of Plats, Page 15 of Clark County, Nevada Records.

Blocks 1, 4, 16, 17, 20, 29, 32, 33 and 36 of CLARK'S LAS VEGAS TOWNSITE as shown on the plat thereof on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records.

Blocks 2, 3, 6 and 7 of HAWKINS ADDITION as shown on the plat thereof on file in Book 1 of Plats, Page 40 of Clark County, Nevada Records.

That portion of the South Half (S<sup>1</sup>/<sub>2</sub>) of Section 27 and the North Half (N<sup>1</sup>/<sub>2</sub>) of Section 34, Township 20 South, Range 61 East, M.D.M., in the City of Las Vegas, County of Clark, State of Nevada, bounded as follows:

Bounded on the North by the Southerly line of PARCEL NO. 420 G as vested in the STATE OF NEVADA by that certain FINAL ORDER OF CONDEMNATION recorded September 11, 1968 as Document No. 721652 of Clark County, Nevada Records, said Southerly line being a portion of the Southerly Right-of-Way line of the DOWNTOWN EXPRESSWAY; bounded on the South by the Northwesterly prolongation of the centerline of OGDEN AVENUE (80 feet wide) as shown on the plat of CLARK'S LAS VEGAS TOWNSITE on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records; bounded on the East by the Northwesterly Right-of-Way line of MAIN STREET (width varies); and bounded on the West by the Southeasterly Right-of-Way line of the UNION PACIFIC RAILROAD MAIN LINE.

That portion of the North Half (N<sup>1</sup>/<sub>2</sub>) of Section 34, Township 20 South, Range 61 East, M.D.M., in the City of Las Vegas, County of Clark, State of Nevada, bounded as follows:

Bounded on the North by the Northwesterly prolongation of the centerline of CARSON AVENUE (80 feet wide) as shown on the plat of CLARK'S LAS VEGAS TOWNSITE on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records; bounded on the South by the Northwesterly prolongation of the centerline of BRIDGER AVENUE (80 feet wide) as shown on said plat of CLARK'S LAS VEGAS TOWNSITE; bounded on the East by the Northwesterly Right-of-Way line of MAIN STREET (width varies); and bounded on the West by the Southeasterly Right-of-Way line of the UNION PACIFIC RAILROAD MAIN LINE.

SECTION 14: The collection of the tax imposed under this ordinance must commence on September 1, 1993, and ceases at the time required by subsection 6 of section 5 of the Act, unless extended by the legislature.

SECTION 15: This ordinance when first proposed shall be read to the Council by title and referred to a committee for consideration as provided in Sec. 2.110 of the

1 City Charter. Thereafter, an adequate number of copies of the proposed ordinance shall be  
2 deposited with the City Clerk for public examination and distribution upon request, and notice of  
3 the deposit must be published once at least 10 days before the adoption of the ordinance.  
4 Thereafter, the ordinance will be adopted, rejected or amended within 30 days of the date of that  
5 publication. The Notice of Deposit shall be in substantially the following form:

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1 (Form of Notice of Deposit)

2 **NOTICE OF DEPOSIT OF BILL FOR AN ORDINANCE**

3 **CITY OF LAS VEGAS, NEVADA**

4  
5 **BILL NO. \_\_\_\_\_**

6 **ORDINANCE NO. \_\_\_\_\_**

7 **AN ORDINANCE CONCERNING TAXES ON TRANSIENT LODGING; AMENDING**  
8 **CHAPTER 4.20 OF THE CITY CODE TO CREATE A DISTRICT TO DEFER THE COST**  
9 **OF IMPROVING THE CITY'S CENTRAL BUSINESS AREA AND TO IMPOSE**  
10 **ADDITIONAL TAXES ON TRANSIENT LODGING IN THAT DISTRICT; SPECIFYING**  
11 **THE BOUNDARIES OF THE AREAS IN WHICH THOSE ADDITIONAL TAXES WILL**  
12 **BE IMPOSED; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED**  
13 **THERETO.**

14 Public notice is hereby given that there has been deposited with the City Clerk,  
15 of the City of Las Vegas an adequate number of copies of the above-entitled ordinance for public  
16 examination and distribution upon request. The ordinance was read to the City Council by title  
17 at the City Council's meeting of July 7, 1993, and will be considered for final adoption or  
18 adoption as amended at the City Council's meeting of July 21, 1993.

19 **GIVEN BY ORDER OF THE CITY COUNCIL OF THE CITY OF LAS**  
20 **VEGAS, NEVADA, THIS JULY 7, 1993.**

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/s/  
**KATHLEEN M. TIGHE, City Clerk**

(End of Form of Notice of Deposit)

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SECTION 16: After final adoption, this ordinance should be published once by title, together with the names of the members of the Council who voted for and against its adoption. This ordinance shall become effective on the date after that publication. That publication shall be in substantially the following form:

(Form of Publication)

NOTICE OF ADOPTION OF ORDINANCE NO. \_\_\_\_

Notice is hereby given that the ordinance entitled:

**AN ORDINANCE CONCERNING TAXES ON TRANSIENT LODGING; AMENDING CHAPTER 4.20 OF THE CITY CODE TO CREATE A DISTRICT TO DEFER THE COST OF IMPROVING THE CITY'S CENTRAL BUSINESS AREA AND TO IMPOSE ADDITIONAL TAXES ON TRANSIENT LODGING IN THAT DISTRICT; SPECIFYING THE BOUNDARIES OF THE AREAS IN WHICH THOSE ADDITIONAL TAXES WILL BE IMPOSED; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO.**

Read for the first time to the City Council at its meeting of July 7, 1993, and referred to committee, has been finally adopted as an ordinance at the regular meeting of the City Council held on July 21, 1993. The names of the members of the City Council who for and against its adoption are as follows:

Those Voting Aye:

Jan Lavery Jones  
Arnie Adamsen  
Frank Hawkins, Jr.  
Scott Higginson  
Bob Nolen

Those Voting Nay:

\_\_\_\_\_

Those Absent:

\_\_\_\_\_

This ordinance becomes affective on the date after this publication.

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The above and foregoing ordinance was first proposed and read by title to the City Council on the 7th day of July, 1993, and referred to the following committee composed of \_\_\_\_\_ and \_\_\_\_\_ for recommendation; thereafter the said committee reported favorably on said ordinance on the 21st day of July, 1993, which was a regular meeting of said Council; that at said regular meeting, the proposed ordinance was read by title to the City Council as amended and adopted by the following vote:

VOTING "AYE": \_\_\_\_\_  
VOTING "NAY": \_\_\_\_\_  
ABSENT: \_\_\_\_\_

APPROVED:

By \_\_\_\_\_  
JAN LAVERTY JONES, Mayor

ATTEST:  
\_\_\_\_\_  
KATHLEEN M. TIGHE, City Clerk

1 BILL NO. 93-36

2 ORDINANCE NO. \_\_\_\_\_

3 AN ORDINANCE CONCERNING TAXES ON TRANSIENT LODGING; AMENDING TITLE  
4 4, CHAPTER 20, OF THE MUNICIPAL CODE OF THE CITY OF LAS VEGAS, NEVADA,  
5 1983 EDITION, TO CREATE A DISTRICT TO DEFER THE COST OF IMPROVING THE  
6 CITY'S CENTRAL BUSINESS AREA AND TO IMPOSE ADDITIONAL TAXES ON  
7 TRANSIENT LODGING IN THAT DISTRICT; SPECIFYING THE BOUNDARIES OF THE  
8 AREAS IN WHICH THOSE ADDITIONAL TAXES WILL BE IMPOSED; AND PROVIDING  
9 FOR OTHER MATTERS PROPERLY RELATED THERETO.

7 Sponsored by:  
8 Mayor Jan Laverty Jones

Summary: Creates district in downtown central  
business area and imposes room taxes in that  
district.

9 THE CITY COUNCIL OF THE CITY OF LAS VEGAS DOES HEREBY  
10 ORDAIN THE FOLLOWING:

11 SECTION 1: The City Council does hereby find and determine the  
12 following:

13 (A) Chapter 144, 1993 Nevada Session Laws (the "Act"), which applies  
14 to cities with a population of 200,000 or more has been enacted into law;

15 (B) The City of Las Vegas (the "City") has a population exceeding  
16 200,000;

17 (C) Pursuant to the Act, the City is authorized to create a district to  
18 defray the cost of improving the City's central business area (a "district");

19 (D) The City has not heretofore created a district authorized by the Act;

20 (E) The area of the district designated in this ordinance does not include  
21 any area that is located more than four blocks from the project to be constructed with the tax  
22 collected or bonds issued pursuant to the Act (the "Project");

23 (F) Pursuant to subsection 3 of section 5 of the Act, the area described  
24 in Appendix A of Section 13 of this Ordinance as "Area A" that is not also in the area described  
25 in Appendix B of Section 13 of this Ordinance as "Area B" will receive less benefits from the  
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1 Project than Area B and, therefore, the room tax imposed hereby will be at the rate of 1% in that  
2 part of Area A that is not in Area B and will be at the rate of 2% in Area B;

3 (G) Pursuant to subsection 3 of the Act, establishments with less than 75  
4 rooms dedicated to providing transient lodging do not have sufficient rooms dedicated to that  
5 purpose for them to benefit equally from the Project with establishments with 75 or more rooms.

6 (H) Establishments subject to the tax imposed herein sometimes make no  
7 direct charge for the rental of some rooms at the establishment and sometimes receive a direct  
8 charge that is below the fair rental value of the room; but that in these circumstances those  
9 establishments are receiving receipts from the rental of those rooms from other activities at those  
10 establishments, including, without limitation, gaming, food and beverage activities.

11 (I) In order to collect a tax on all receipts from the rental of transient  
12 lodging on all rooms in establishments which are subject to the taxes herein authorized, including  
13 those rooms for which a full rental rate is directly charged, those rooms for which receipts for  
14 rental of transient lodging are recovered through other activities at the establishment and those  
15 rooms for which receipts for transient lodging are recovered in part through a direct charge and  
16 in part through other activities at the establishment, it is necessary to impose the tax set forth in  
17 this Ordinance on rooms for which no direct charge is made and for which the direct charge that  
18 is made is substantially below the posted room rate.

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

21 **4.20.010:** (A) The taxes imposed by Sections 4.20.030 and 4.20.080 are for  
22 the purpose of constructing and supporting convention halls and related facilities  
23 by the Las Vegas Convention and Visitors Authority for the benefit of the City and  
24 its residents and for the fulfillment of statutory requirements of NRS 244A.645 and  
25 any agreements of the City with the Las Vegas Convention and Visitors Authority  
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1 and other government entities in Clark County, Nevada, in pursuance thereof  
2 concerning the pledge or commitment of these taxes.

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

8 (C) *The taxes imposed by Section 4.20.037 are for the purposes of*  
9 *providing funds for:*

10 (1) *Constructing, acquiring, improving, operating or maintaining*  
11 *urban projects, or any combination thereof, including, without limitation,*  
12 *recreational facilities and other projects designed to encourage tourism or*  
13 *to improve the aesthetic environment of the central business area located*  
14 *within the boundaries of the district described in Appendix A of Section 13*  
15 *of this Ordinance;*

16 (2) *Paying the principal and interest on notes, bonds or other*  
17 *obligations issued by the City to fund such projects; or*

18 (3) *Any combination of those uses.*

19 SECTION 3: Title 4, Chapter 20, of the Municipal Code of the City of Las  
20 Vegas, Nevada, 1983 Edition, is hereby amended by adding thereto a new section, designated as  
21 Section 37, reading as follows:

22 **4.20.037:** Pursuant to Chapter 144, 1993 Nevada Session Law, there is hereby  
23 created a district to defray the cost of improving the central business area of the  
24 City. The boundaries of the district are set forth in Appendix A of Section 13 of  
25 this Ordinance as Area A. There is fixed and imposed a tax on the room revenue  
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1 derived by each hotel, motel, or other establishment which offers rooms to the  
2 public on a daily basis or for periods of less than a week and which has 75 or more  
3 rooms which are located within Area A per the following schedule:

4 (A) One percent of all moneys received from room rentals by  
5 establishments located in Area A but not located in Area B, as described in  
6 Appendix B of Section 13 of this Ordinance;

7 (B) Two percent of all moneys received from room rentals by all  
8 establishments located in both Area A and Area B.

9 SECTION 4: Title 4, Chapter 20, of the Municipal Code of the City of Las  
10 Vegas, Nevada, 1983 Edition, is hereby amended by adding thereto a new section, designated as  
11 Section 38, reading as follows:

12 **4.20.038:** The tax imposed by Section 4.20.037 is imposed and must be paid  
13 by a business which is subject to the tax imposed by that section with respect to  
14 rooms for which no direct charge is made ("comped rooms") and must be paid on  
15 the basis provided in this section in the case of rooms for which the direct charge  
16 made is less than the fair rental value of the room as determined by the Director  
17 ("discount rooms"). The amount of the room tax that must be paid in the case of  
18 a comped room or a discount room must be equal to the tax that would have been  
19 paid with respect to that room had it been rented for a direct rent charge at a rate  
20 equal to its fair rental value as determined by the Director. Notwithstanding the  
21 provisions of Section 4.20.150, it is permissible for an establishment to pay the tax  
22 imposed by Section 4.20.037 and not collect the tax from the occupant of the room  
23 if the room is a comped room.

24 SECTION 5: Title 4, Chapter 20, Section 40, of the Municipal Code of the  
25 City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:  
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1           **4.20.040:**     Occupants renting rooms in such establishments as are contemplated  
2           in Sections 4.20.030, [and] 4.20.035 *and* 4.20.037 shall pay the tax for the first  
3           thirty days of continuous occupancy regardless of the period upon which the rental  
4           is based. After thirty days' continuous occupancy of a particular room in an  
5           establishment covered by Sections 4.20.030, [and] 4.20.035 *and* 4.20.037, the  
6           occupant shall be considered a resident guest and not subject to the payment of  
7           room tax.

8                         SECTION 6: Title 4, Chapter 20, Section 50, of the Municipal Code of the  
9           City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

10           **4.20.050:**     The taxes fixed by Sections 4.20.030, [and] 4.20.035 *and* 4.20.037,  
11           are in addition to those imposed by Chapter 6.46.

12                         SECTION 7: Title 4, Chapter 20, Section 60, of the Municipal Code of the  
13           City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

14           **4.20.060:**     A collection fee is allowed for operators of establishments referred  
15           to in Sections 4.20.030, [and] 4.20.035 *and* 4.20.037, in an amount equal to two  
16           percent of the amount of the tax collected; providing that all the taxes due the City  
17           are paid to the Department on or before the fifteenth day of the month following  
18           the month for which the tax is due. No collection fee is allowed for payments  
19           made after that date.

20                         SECTION 8: Title 4, Chapter 20, Section 70, of the Municipal Code of the  
21           City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

22           **4.20.070:**     The room tax imposed by Sections 4.20.030, [and] 4.20.035 *and*  
23           4.20.037, shall be collected by the operator from the paying guests and shown as  
24           a add-on to the charge for occupancy of the rooms. The operator is liable to the  
25           City for such taxes whether or not they are actually collected form the paying  
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1            guest. Such taxes shall be paid to the Department by the licensee on or before the  
2            fifteenth day of the month following the month in which the taxes accrued and shall  
3            be deemed delinquent if not paid on or before such date.

4            SECTION 9: Title 4, Chapter 20, Section 100, of the Municipal Code of  
5            the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

6            **4.20.100:** Any licensee or operator failing to pay the taxes imposed by Section  
7            4.20.030, 4.20.035, 4.20.037, and 4.20.080 by the due dates provided by this  
8            Chapter shall pay in addition to such tax, a penalty of ten percent of the amount  
9            thereof, plus interest on the amount of such delinquency at the rate of one percent  
10           per month, or fraction thereof, from the date when such tax became due and  
11           payable until the date of payment.

12           SECTION 10: Title 4, Chapter 20, Section 140, of the Municipal Code of  
13           the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

14           **4.20.140:** It shall be unlawful for any licensee or operator required to collect  
15           the room tax imposed by Section 4.20.030 or 4.20.037 to fail to maintain adequate  
16           room records or to fail to make adequate records available, within seventy-two  
17           hours of written notice to the Director or to any other person designated by him  
18           for the purpose of conducting an audit. These records must be made available  
19           within the City of Las Vegas during normal business hours. Adequate room  
20           records shall mean the following: Journal, daily cash summary, registration cards,  
21           and folio for the three-year prior preceding the date of audit.

22           SECTION 11: Title 4, Chapter 20, Section 150, of the Municipal Code of  
23           the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

24           **4.20.150:** No person shall advertise that the room tax imposed by Section  
25           4.20.030 or 4.20.037 will be absorbed by the establishment. It is unlawful for any  
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1 licensee or any person acting for the operator to fail to collect the room tax from  
2 paying occupants and it is unlawful for any operator to fail to remit the tax to the  
3 City.

4 SECTION 12: Title 4, Chapter 20, Section 160, of the Municipal Code of  
5 the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

6 **4.20.160:** The Director of the Department of [Financial Management] *Finance*  
7 *and Computer Services* of the City shall, within twenty days from the close of the  
8 preceding calendar month, transmit:

9 (A) The total amount received pursuant to Sections 4.20.030 and  
10 4.20.080 to the Las Vegas Convention and Visitors Authority to be used for  
11 the purposes set forth in subsection (A) of Section 4.20.010;

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

15 (C) Five-eighths of the total amount received pursuant to Section  
16 4.20.035 to the Las Vegas Convention and Visitors Authority to be used for  
17 the purposes set forth in subsection (B) of Section 4.20.010.

18 (D) The total amount received pursuant to Section 4.20.037 to the  
19 treasury of the City to be used as provided in Section 4.20.010(C), as  
20 directed by the City Council.

21 SECTION 13: Title 4, Chapter 20, of the Municipal Code of the City of  
22 Las Vegas, Nevada, 1983 Edition, is hereby amended by adding thereto an Appendix A and an  
23 Appendix B, reading as follows:  
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**APPENDIX A - DISTRICT BOUNDARIES (AREA "A")**

Those portions of the South Half (S 1/2) of Section 27 and the North Half (N 1/2) of Section 34, Township 20 South, Range 61 East, M.D.M., in the City of Las Vegas, County of Clark, State of Nevada, described as follows:

Block 3 of BUCKS SUBDIVISION as shown on the plat thereof on file in Book 1 of Plats, Page 15 of Clark County, Nevada Records.

Blocks 1 through 4, 13 through 20 and 29 through 36 of CLARK'S LAS VEGAS TOWNSITE as shown on the plat thereof on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records.

The vacated portion of CARSON AVENUE (80 feet wide) lying between Blocks 13 and 14 of CLARK'S LAS VEGAS TOWNSITE as shown on the plat thereof on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records.

Blocks 2, 3, 6 and 7 of HAWKINS ADDITION as shown on the plat thereof on file in Book 1 of Plats, Page 40 of Clark County, Nevada Records.

That portion of the South Half (S 1/2) of Section 27 and the North Half (N 1/2) of Section 34, Township 20 South, Range 61 East, M.D.M., in the City of Las Vegas, County of Clark, State of Nevada, bounded as follows:

Bounded on the North by the Southerly line of PARCEL NO. 420 G as vested in the STATE OF NEVADA by that certain FINAL ORDER OF CONDEMNATION recorded September 11, 1968 as Document No. 721652 of Clark County, Nevada Records, said Southerly line being a portion of the Southerly Right-of-Way line of the DOWNTOWN EXPRESSWAY; bounded on the South by the Northwesterly prolongation of the centerline of BRIDGER AVENUE (80 feet wide) as shown on the plat of CLARK'S LAS VEGAS TOWNSITE on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records; bounded on the East by the Northwesterly Right-of-Way line of MAIN STREET (width varies); and bounded on the West by the Southeasterly Right-of-Way line of the UNION PACIFIC RAILROAD MAIN LINE.

**APPENDIX B - AREA IN DISTRICT SUBJECT TO 2% ROOM TAX (AREA "B")**

Those portions of the North Half (N 1/2) of Section 34, Township 20 South, Range 61 East, M.D.M., in the City of Las Vegas, County of Clark, State of Nevada, described as follows:

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Blocks 2, 3, 13, 14, 15, 18, 19, 30, 31, 34, and 35 of CLARK'S LAS VEGAS TOWNSITE as shown on the plat thereof on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records.

The vacated portion of CARSON AVENUE (80 feet wide) lying between Blocks 13 and 14 of CLARK'S LAS VEGAS TOWNSITE as shown on the plat thereof on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records.

That portion of the North Half (N 1/2) of Section 34, Township 20 South, Range 61 East, M.D.M., in the City of Las Vegas, County of Clark, State of Nevada, bounded as follows:

Bounded on the North by the Northwesterly prolongation of the centerline of OGDEN AVENUE (80 feet wide) as shown on the plat of CLARK'S LAS VEGAS TOWNSITE on file in Book 1 of Plats, Page 37 of Clark County, Nevada Records; bounded on the South by the Northwesterly prolongation of the centerline of CARSON AVENUE (80 feet wide) as shown on said plat of CLARK'S LAS VEGAS TOWNSITE; bounded on the East by the Northwesterly Right-of-Way line of MAIN STREET (width varies); and bounded on the West by the Southeasterly Right-of-Way line of the UNION PACIFIC RAILROAD MAIN LINE.

SECTION 14: The collection of the tax imposed under this ordinance must commence on September 1, 1993, and ceases at the time required by subsection 6 of section 5 of the Act, unless extended by the legislature.

SECTION 15: This ordinance when first proposed shall be read to the Council by title and referred to a committee for consideration as provided in Sec. 2.110 of the City Charter. Thereafter, an adequate number of copies of the proposed ordinance shall be deposited with the City Clerk for public examination and distribution upon request, and notice of the deposit must be published once at least 10 days before the adoption of the ordinance. Thereafter, the ordinance will be adopted, rejected or amended within 30 days of the date of that publication. The Notice of Deposit shall be in substantially the following form:

# AFFIDAVIT OF PUBLICATION

RECEIVED  
CITY CLERK

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SECOND AMENDMENT  
BILL NO. 93-36  
NOTICE OF ADOPTION OF  
ORDINANCE NO. 372

Notice is hereby given that the ordinance entitled:

AN ORDINANCE CONCERNING TAXES ON TRANSIENT LODGING; AMENDING CHAPTER 420 OF THE CITY CODE TO CREATE A DISTRICT TO DEFER THE COST OF IMPROVING THE CITY'S CENTRAL BUSINESS AREA AND TO IMPOSE ADDITIONAL TAXES ON TRANSIENT LODGING IN THAT DISTRICT; SPECIFYING THE BOUNDARIES OF THE AREAS IN WHICH THOSE ADDITIONAL TAXES WILL BE IMPOSED; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERE-TO.

Read for the first time to the City Council at its meeting on July 7, 1993, and referred to committee, has been finally adopted as an ordinance at the regular meeting of the City Council held on August 4, 1993. The names of the members of the City Council who for and against its adoption are as follows:

Those Voting Aye:  
Jan Laverly Jones  
Arnie Adamsen  
Frank Hawkins Jr.  
Scott Higginson

Those Voting Nay: NONE  
Those Absent: Bob Nolen

This Ordinance becomes effective on the date after this publication.  
PUB: August 7, 1993  
Las Vegas Review-Journal

STATE OF NEVADA)  
COUNTY OF CLARK) SS:

ANDREA DAVIS, being first duly sworn, deposes and says:

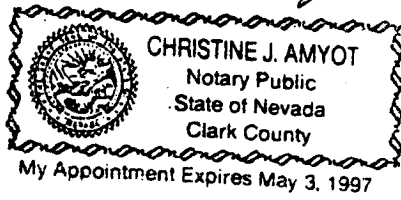
That she/he is a legal clerk for the LAS VEGAS REVIEW-JOURNAL and THE LAS VEGAS SUN, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy of which is attached, was continuously published in the LAS VEGAS REVIEW-JOURNAL or THE LAS VEGAS SUN for a period of ONE insertions from the period of AUGUST 7, 1993 to AUGUST 7, 1993, on the following days:

AUGUST 7, 1993

Signed: Andrea Davis

Subscribed and sworn to before me this 10 day of August, 19 93

Christine J. Amyot  
Notary Public



RECEIVED  
CITY CLERK

Jul 20 11 01 AM '93

# AFFIDAVIT OF PUBLICATION

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NOTICE OF DEPOSIT OF  
BILL FOR AN ORDINANCE  
CITY OF LAS VEGAS, NEVADA  
BILL NO. 93-36

AN ORDINANCE CONCERNING  
TAXES ON TRANSIENT LODG-  
ING; AMENDING CHAPTER 420  
OF THE CITY CODE TO CREATE A  
DISTRICT TO DEFER THE COST  
OF IMPROVING THE CITY'S CENT-  
RAL BUSINESS AREA AND TO  
IMPOSE ADDITIONAL TAXES ON  
TRANSIENT LODGING IN THAT  
DISTRICT; SPECIFYING THE  
BOUNDARIES OF THE AREAS IN  
WHICH THOSE ADDITIONAL TAX-  
ES WILL BE IMPOSED; AND PRO-  
VIDING FOR OTHER MATTERS  
PROPERLY RELATED THERE-  
TO.

Public notice is hereby given that  
there has been deposited with the  
City Clerk, of the City of Las Vegas  
an adequate number of copies of the  
above-entitled ordinance for public  
examination and distribution upon  
request. The ordinance was read to  
the City Council by title at the City  
Council's meeting on July 7, 1993,  
and will be considered for final adop-  
tion or adoption as amended at the  
City Council's meeting on July 21,  
1993.

GIVEN BY ORDER OF THE CITY  
COUNCIL OF THE CITY OF LAS  
VEGAS, NEVADA, THIS JULY 7,  
1993.  
/s/ KATHLEEN M. TIGHE,  
City Clerk  
PUB: July 9, 1993  
Las Vegas Review-Journal

STATE OF NEVADA)  
COUNTY OF CLARK) SS:

ROBYN CHAPPELL, being first duly  
sworn, deposes and says:

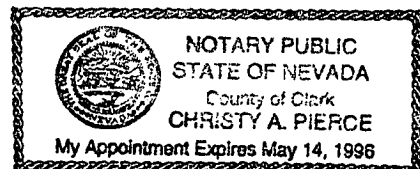
That she/he is a legal clerk for the LAS VEGAS  
REVIEW-JOURNAL and THE LAS VEGAS SUN,  
daily newspapers regularly issued, published and  
circulated in the City of Las Vegas, County of  
Clark, State of Nevada, and that the  
advertisement, a true copy of which is attached,  
was continuously published in the LAS VEGAS  
REVIEW-JOURNAL or THE LAS VEGAS SUN for a  
period of one insertions  
from the period of July 9, 1993  
to July 9, 1993, on the following  
days:

July 9, 1993

Signed: Robyn Chappell

Subscribed and sworn to before me this  
17 day of July, 19 93

Christy A. Pierce  
Notary Public



# AFFIDAVIT OF PUBLICATION

RECEIVED  
CITY CLERK

Aug 12 10 27 AM '93

PASTE CLIPPING HERE

SECOND AMENDMENT  
BILL NO. 93-36  
NOTICE OF ADOPTION OF  
ORDINANCE NO. 3722

Notice is hereby given that the ordinance entitled:

AN ORDINANCE CONCERNING TAXES ON TRANSIENT LODGING; AMENDING CHAPTER 420 OF THE CITY CODE TO CREATE A DISTRICT TO DEFER THE COST OF IMPROVING THE CITY'S CENTRAL BUSINESS AREA AND TO IMPOSE ADDITIONAL TAXES ON TRANSIENT LODGING IN THAT DISTRICT; SPECIFYING THE BOUNDARIES OF THE AREAS IN WHICH THOSE ADDITIONAL TAXES WILL BE IMPOSED; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERE-TO.

Read for the first time to the City Council at its meeting on July 7, 1993, and referred to committee, has been finally adopted as an ordinance at the regular meeting of the City Council held on August 4, 1993. The names of the members of the City Council who for and against its adoption are as follows:

Those Voting Aye:  
Jan Laverty Jones  
Arnie Adamsen  
Frank Hawkins Jr.  
Scott Higgsinson

Those Voting Nay: NONE

Those Absent: Bob Nolen

This Ordinance becomes effective on the date after this publication.  
PUB: August 7, 1993  
Las Vegas Review-Journal

STATE OF NEVADA)  
COUNTY OF CLARK) SS:

ANDREA DAVIS, being first duly sworn, deposes and says:

That she/he is a legal clerk for the LAS VEGAS REVIEW-JOURNAL and THE LAS VEGAS SUN, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy of which is attached, was continuously published in the LAS VEGAS REVIEW-JOURNAL or THE LAS VEGAS SUN for a period of ONE insertions from the period of AUGUST 7, 1993 to AUGUST 7, 1993, on the following days:

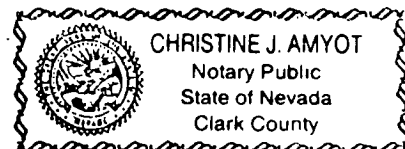
AUGUST 7, 1993

Signed: Andrea Davis

Subscribed and sworn to before me this

10 day of August, 19 93

Christine J. Amyot  
Notary Public



My Appointment Expires May 3, 1997



RECEIVED  
CITY CLERK

Jul 20 11 04 AM '93

# AFFIDAVIT OF PUBLICATION

PASTE CLIPPING HERE

NOTICE OF DEPOSIT OF  
BILL FOR AN ORDINANCE  
CITY OF LAS VEGAS, NEVADA  
BILL NO. 93-36

AN ORDINANCE CONCERNING  
TAXES ON TRANSIENT LODG-  
ING; AMENDING CHAPTER 420  
OF THE CITY CODE TO CREATE A  
DISTRICT TO DEFER THE COST  
OF IMPROVING THE CITY'S CENTRAL  
BUSINESS AREA AND TO  
IMPOSE ADDITIONAL TAXES ON  
TRANSIENT LODGING IN THAT  
DISTRICT; SPECIFYING THE  
BOUNDARIES OF THE AREAS IN  
WHICH THOSE ADDITIONAL TAXES  
WILL BE IMPOSED; AND PROVIDING  
FOR OTHER MATTERS PROPERLY  
RELATED THERE-  
TO.

Public notice is hereby given that  
there has been deposited with the  
City Clerk, of the City of Las Vegas  
an adequate number of copies of the  
above-entitled ordinance for public  
examination and distribution upon  
request. The ordinance was read to  
the City Council by title at the City  
Council's meeting on July 7, 1993,  
and will be considered for final adop-  
tion or adoption as amended at the  
City Council's meeting on July 21,  
1993.

GIVEN BY ORDER OF THE CITY  
COUNCIL OF THE CITY OF LAS  
VEGAS, NEVADA, THIS JULY 7,  
1993.

/s/ KATHLEEN M. TIGHE,  
City Clerk  
PUB: July 9, 1993  
Las Vegas Review-Journal

STATE OF NEVADA)  
COUNTY OF CLARK) SS:

ROBYN CHAPPELL, being first duly  
sworn, deposes and says:

That she/he is a legal clerk for the LAS VEGAS  
REVIEW-JOURNAL and THE LAS VEGAS SUN,  
daily newspapers regularly issued, published and  
circulated in the City of Las Vegas, County of  
Clark, State of Nevada, and that the  
advertisement, a true copy of which is attached;  
was continuously published in the LAS VEGAS  
REVIEW-JOURNAL or THE LAS VEGAS SUN for a  
period of one insertions  
from the period of July 9, 1993  
to July 9, 1993, on the following  
days:

July 9, 1993

\_\_\_\_\_

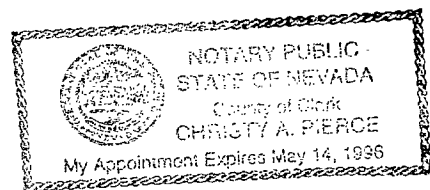
\_\_\_\_\_

\_\_\_\_\_

Signed: Robyn Chappell

Subscribed and sworn to before me this  
17 day of July, 19 93

Christy A. Pierce  
Notary Public



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