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**BILL NO. 2016-76**

**ORDINANCE NO. 6566**

AN ORDINANCE ADOPTING AN ADDITIONAL TAX ON THE RENTAL OF TRANSIENT LODGING IN SUPPORT OF FACILITIES OPERATED BY THE LAS VEGAS CONVENTION AND VISITORS AUTHORITY, AS REQUIRED BY SENATE BILL 1 OF THE 30TH (2016) SPECIAL SESSION OF THE NEVADA LEGISLATURE, AND PROVIDING FOR OTHER RELATED MATTERS

Proposed by: Elizabeth N. Fretwell, City Manager

Summary: Adopts an additional tax on the rental of transient lodging in support of facilities operated by the Las Vegas Convention and Visitors Authority, as required by Senate Bill 1 of the 30<sup>th</sup> (2016) Special Session of the Nevada Legislature

THE CITY COUNCIL OF THE CITY OF LAS VEGAS DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1: Title 4, Chapter 20, Section 30, of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

**4.20.030:** (A) There is fixed and imposed a tax on the room revenue derived by each hotel, motel, or other establishment which offers rooms to the public on a daily basis or for periods of less than a week which are located within the City, per the following schedule.

[(A)] (1) Five percent of all moneys received from room rentals by establishments have seventy-five or more rooms;

[(B)] (2) Four percent of all moneys received from room rentals by all establishments having less than seventy-five rooms.

(B) Beginning on January 15, 2017, as required by Section 58 of Senate Bill 1 of the 30th (2016) Special Session of the Nevada Legislature, and independent of and in addition to the tax imposed by Subsection (A), there is fixed and imposed a tax on the room revenue derived by each hotel, motel, or other establishment which offers rooms to the public on a daily basis or for periods of less than a week which are located within the City, in the amount of one-half of one percent of the moneys received from room rentals.

1           (C)    With respect to the additional tax described in Subsection (B) of this Section, and  
2 with respect to Senate Bill 1 referred to therein:

3                   (1)    The schedule for payment of the tax, the mechanism for collecting the tax,  
4 and other associated matters shall be as set forth in this Chapter, except with respect to the availability of a  
5 collection fee and except as otherwise required, provided or limited by Senate Bill 1;

6                   (2)    The proceeds of the tax must be distributed, pledged, accounted for  
7 separately, and used in accordance with the requirements and limitations set forth in Section 59 of Senate  
8 Bill 1 and;

9                   (3)    The tax must be imposed for a period that ends on the earlier of:

10                           (a)    The date on which the notes, bonds or other securities issued  
11 pursuant to Section 61 of Senate Bill 1 are fully repaid; or

12                           (b)    October 17, 2049.

13           SECTION 2:   If any section, subsection, subdivision, paragraph, sentence, clause or  
14 phrase in this ordinance or any part thereof is for any reason held to be unconstitutional or invalid or  
15 ineffective by any court of competent jurisdiction, such decision shall not affect the validity or  
16 effectiveness of the remaining portions of this ordinance or any part thereof. The City Council of the City  
17 of Las Vegas hereby declares that it would have passed each section, subsection, subdivision, paragraph,  
18 sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections,  
19 subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional, invalid or ineffective.

20 ...

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1 SECTION 3: All ordinances or parts of ordinances or sections, subsections, phrases,  
2 sentences, clauses or paragraphs contained in the Municipal Code of the City of Las Vegas, Nevada, 1983  
3 Edition, in conflict herewith are hereby repealed.

4 PASSED, ADOPTED and APPROVED this 4<sup>th</sup> day of January, 2017.

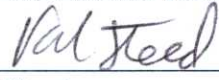
5 APPROVED:

6 By   
7 CAROLYN G. GOODMAN, Mayor

8 ATTEST:

9   
10 LUANN D. HOLMES, MMC  
11 City Clerk

11 APPROVED AS TO FORM:

12  12-12-16  
13 Val Steed, Date  
14 Deputy City Attorney

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The above and foregoing ordinance was first proposed and read by title to the City Council on the 21<sup>st</sup> day of December, 2016, and referred to a committee for recommendation; hereafter the committee reported favorably on said ordinance on the 4<sup>th</sup> day of January, 2017, which as a regular meeting of said Council; that at said regular meeting, the proposed ordinance was read by title to the City Council as first introduced and adopted by the following vote:

VOTING "AYE": Mayor Goodman and Councilmembers Tarkanian, Ross, Barlow, Anthony, Coffin and Beers  
VOTING "NAY": None  
EXCUSED: None  
ABSTAINED: None

APPROVED:  
  
CAROLYN G. GOODMAN, Mayor

ATTEST:  
  
LUANN D. HOLMES, MMC City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)  
COUNTY OF CLARK) SS

RECEIVED  
CITY CLERK

2016 DEC 28 P 12:11

LV CITY CLERK  
495 S MAIN ST  
LAS VEGAS NV 89101

Account # 22515  
Ad Number 0000882305

Leslie McCormick, being 1st duly sworn, deposes and says That she is the 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 attached for, was continuously published in said Las Vegas Review-Journal and / or Las Vegas Sun in 1 edition(s) of said newspaper issued from 12/22/2016 to 12/22/2016, on the following days:

12 / 22 / 16



BILL NO. 2016-76  
AN ORDINANCE, ADOPTING AN ADDITIONAL TAX ON THE RENTAL OF TRANSIENT LODGING IN SUPPORT OF FACILITIES OPERATED BY THE LAS VEGAS CONVENTION AND VISITORS AUTHORITY, AS REQUIRED BY SENATE BILL 1 OF THE 30TH (2016) SPECIAL SESSION OF THE NEVADA LEGISLATURE, AND PROVIDING FOR OTHER RELATED MATTERS  
Proposed by Elizabeth N. Fretwell, City Manager  
Summary: Adopts an additional tax on the rental of transient lodging in support of facilities operated by the Las Vegas Convention and Visitors Authority, as required by Senate Bill 1 of the 30th (2016) Special Session of the Nevada Legislature  
At the City Council meeting of December 21, 2016  
BILL NO. 2016-76 WAS READ BY TITLE AND REFERRED TO A RECOMMENDING COMMITTEE  
COPIES OF THE COMPLETE ORDINANCE ARE AVAILABLE FOR PUBLIC INFORMATION IN THE OFFICE OF THE CITY CLERK, 2ND FLOOR, 495 SOUTH MAIN STREET, LAS VEGAS, NEVADA  
PUB: December 22, 2016  
LV Review-Journal

  
LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this 22nd day of December, 2016

Notary 

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)  
COUNTY OF CLARK) SS

2017 JAN 17 P 12:00

LV CITY CLERK  
495 S MAIN ST  
LAS VEGAS NV 89101

Account # 22515  
Ad Number 0000885320

Leslie McCormick, being 1st duly sworn, deposes and says That she is the 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 attached for, was continuously published in said Las Vegas Review-Journal and / or Las Vegas Sun in 1 edition(s) of said newspaper issued from 01/07/2017 to 01/07/2017, on the following days

01 / 07 / 17

BILL NO 2016-76  
ORDINANCE NO. 6566

AN ORDINANCE ADOPTING AN ADDITIONAL TAX ON THE RENTAL OF TRANSIENT LODGING IN SUPPORT OF FACILITIES OPERATED BY THE LAS VEGAS CONVENTION AND VISITORS AUTHORITY, AS REQUIRED BY SENATE BILL 1 OF THE 30TH (2016) SPECIAL SESSION OF THE NEVADA LEGISLATURE, AND PROVIDING FOR OTHER RELATED MATTERS

Proposed by: Elizabeth N Fretwell, City Manager

Summary. Adopts an additional tax on the rental of transient lodging in support of facilities operated by the Las Vegas Convention and Visitors Authority, as required by Senate Bill 1 of the 30th (2016) Special Session of the Nevada Legislature.

The above and foregoing ordinance was first proposed and read by title to the City Council on the 21st day of December, 2016, and referred to a committee for recommendation; thereafter the committee reported favorably on said ordinance on the 4th day of January, 2017, which was a regular meeting of said City Council; and that at said regular meeting the proposed ordinance was read by title to the City Council as first introduced and adopted by the following vote:

VOTING "AYE": Mayor Goodman and Councilmembers Ross, Tarkanian, Barlow, Anthony, Coffin and Beers  
VOTING "NAY": NONE  
EXCUSED: NONE

COPIES OF THE COMPLETE ORDINANCE ARE AVAILABLE FOR PUBLIC INFORMATION IN THE OFFICE OF THE CITY CLERK, 2ND FLOOR, 495 SOUTH MAIN STREET, LAS VEGAS, NEVADA  
PUB: January 7, 2017  
LV Review-Journal

*[Signature]*  
LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this 9th day of January, 2017

Notary *[Signature]*

