

**Carson City Culture & Tourism Authority
Agenda Report**

Date Submitted: 10/06/26

Agenda Date Requested: 10/12/26

Time Requested: 5 Minutes

To: Carson City Culture & Tourism Authority (“CTA”) - Board of Directors (“CTA Board”)

From: Chris Kipp, Operations and Finance Manager (ckipp@visitcarsoncity.com)

Subject Title:

For Possible Action: Discussion and possible action regarding updates to the Carson City Culture & Tourism Authority (“CTA”) Room Tax Policies and Procedures to include Short-term rental properties.

Staff Summary:

CTA Staff will present a draft of the updated Room Tax Policies and Procedures for review and possible approval by the CTA Board. The Carson City Culture & Tourism Authority Room Tax Policies and Procedures published in June 2025 have been updated to include Short-term rental properties.

Background:

On August 20, 2026, the Carson City Board of Supervisors adopted, on second reading, Bill No. 108, an ordinance establishing various provisions regulating the operation of short-term rental properties in Carson City, which includes payment of transient occupancy tax. (CC BOS 08/20/26 Agenda Item 17.c) The Carson City Board of Supervisors directed that the ordinance be effective on November 1, 2026.

The CTA Board approved the Carson City Culture & Tourism Authority (“CTA”) Room Tax Policies and Procedures at the January 13, 2025 Board meeting authorizing the Executive Director, in conjunction with the District Attorney’s Office, to make any necessary technical and clerical edits. The final revisions were made and the policies were published in June 2025.

The Room Tax Policies and Procedures were last updated in May 2005. An initial draft was previously presented at the March 2024 board meeting with direction given by the board for staff to work with the District Attorney to bring back a refined version. The May 2005 CCVB Room Tax Policies and Procedures are attached for comparison. A redline was not provided, and would be impractical, due to the extensive revisions.

Type of Action Requested:

☐ Resolution

☐ Ordinance

☐ Formal Action/Motion

☐ Other (Specify) Presentation Only

Recommended Board Action:

I move to approve the updated Room Tax Policies and Procedures, as discussed on the record, and to authorize the Executive Director, in conjunction with the District Attorney’s Office, to make any necessary technical and clerical edits.

Applicable Statute, Code, Policy, Rule or Regulation: NRS 244.3352, 244.3354, 244.640, 244.645, 244.649(2); NRS 244A.597 to 244A.655; NRS 268.095, 268.0953, 268.096; NRS 651.030, & 651.040; and Carson City Municipal Code (“CCMC”) Chapters 4.08 and 4.40

Fiscal Impact:

Funding Source:

Supporting Material/Attachments:

Carson City Culture & Tourism Authority (CTA) Room Tax Policies and Procedures
Carson City, Nevada Bill No.108, Ordinance No. 2026-11

Prepared By: Chris Kipp, Operations & Finance Manager

**CARSON CITY CULTURE & TOURISM AUTHORITY
ROOM TAX POLICIES AND PROCEDURES**

Publication Date: ~~June 2025~~November 2026

CARSON CITY CULTURE & TOURISM AUTHORITY
ROOM TAX POLICIES AND PROCEDURES
INDEX

1. APPLICABILITY AND DEFINITIONS

- 1.1. Short Title.
- 1.2. Applicability.
- 1.3. Definitions.
- 1.4. "CTA" Defined.
- 1.5. "CCMC" Defined.
- 1.6. "Gross Rental Revenue (Gross Receipts)" defined.
- 1.7. "Paying Guest" defined.
- 1.8. "Licensee" defined.
- 1.9. "Person" defined.
- 1.10. "Shall" defined.
- 1.11. "Tax Administrator"
- 1.12. "Transient Lodging Tax" or "Room Tax" defined.
- 1.13. "Transient Lodging" defined.
- 1.14. "Short-term rental property" defined.
- ~~1.13.~~ 1.15. "Residential unit" defined.

2. BUSINESS LICENSE REQUIREMENTS FOR TRANSIENT LODGING FACILITY

- 2.1. Operation of Transient Lodging Without a Business License is Unlawful.

3. TRANSIENT LODGING TAXES

- 3.1. Tax Rate.
- 3.2. Notice to Paying Guest.
- 3.3. Taxes are Applicable to all Rental Charges.
- 3.4. Separation of Tax from Room Charge.
- 3.5. The Licensee owes the tax.
- 3.6. Taxpayer Assistance.
- 3.7. Assignment of tax proceeds.

4. PACKAGE PROGRAMS

- 4.1. Tax on Rooms Included in Wholesaler & Promotional Packages.
- 4.2. Packages.
- 4.3. Retail Value.
- 4.4. Complimentary Rooms.

5. EXEMPTIONS FROM TRANSIENT LODGING TAX

- 5.1. Twenty-Eight (28) Day Rental Exemptions.
- 5.2. Governmental Exemptions.
- 5.3. Entities that are NOT eligible for an exemption.
- 5.4. Sales and Use Tax Exemptions.

5.5. All Exemptions Must Have Adequate Documentation.

6. RECORD KEEPING

6.1. Required Records.

6.2. Retention of Records.

7. OPERATORS MONTHLY TRANSIENT LODGING TAX RETURN

7.1. Who Must File a Return.

7.2. Tax Return Forms.

7.3. Supporting Material.

7.4. Due Date.

7.5. U.S. Mail.

7.6. Incomplete or Improperly Filed Tax Returns.

7.7. Delinquent Returns and Payments.

7.8. Failure to File a Return.

7.9. Checks.

8. ESTIMATED LODGING TAX PAYMENTS

9. REFUND OR CREDIT FOR UNCOLLECTED RENTAL FEE

10. PENALTIES FOR DELINQUENT TAX RETURNS OR TAX PAYMENTS

10.1. Penalty for a Delinquent Tax Return.

10.2. Penalties and Interest for a Delinquent Tax Payment.

10.3. Waiver of Penalties and Interest for a Delinquent Tax Payment.

10.4. Effect of Delinquent Tax Payments on a Licensee's Business License.

10.5. Lien(s) Placed Upon Property of Delinquent Licensees.

10.6. Habitual Delinquencies.

10.7. Appeal of Penalty on Delinquent Tax Returns or Tax Payments.

11. DEFICIENCY ASSESSMENTS FOR FAILURE TO FILE A TAX RETURN OR FILING AN INCOMPLETE TAX RETURN

11.1. Failure to File Tax Return.

11.2. Filing an Incomplete Tax Return.

11.3. Computation of Deficiency Assessment.

11.4. Multiple Deficiencies.

11.5. Penalties and Interest.

11.6. Limitation on Deficiency Assessments.

11.7. Notice of Deficiency Assessment.

11.8. Due Date for Deficiency Assessment.

12. FURTHER ENFORCEMENT OF FAILURE TO PAY THE TRANSIENT LODGING TAX

13. AUDITS OF A LICENSEE'S TRANSIENT LODGING TAX RECORDS

13.1. Authority to Audit the Records of Licensees.

13.2. Informal Audits.

13.3. Formal Audits.

13.4. Assessments or Credits Resulting from Formal Transient Lodging Tax Audit.

14. APPEALS

APPENDIX A “Operators Monthly Transient Lodging Tax Return”

APPENDIX B Carson City Municipal Code Chapter 4.08 ROOM RENTAL TAX

APPENDIX C State of Nevada, Transient Lodging Statutes

APPENDIX D Examples to Clarify Section 5.1 Room Tax Exemptions

CARSON CITY CULTURE & TOURISM AUTHORITY

ROOM TAX POLICIES AND PROCEDURES

1. APPLICABILITY AND DEFINITIONS

- 1.1. **Short Title.** These policies may be referred to as the CTA Room Tax Policies & Procedures ("Policies").
- 1.2. **Applicability.** These policies are intended to address the payment of the transient lodging tax imposed as described in Section 3 of these policies. These policies do not address all of the requirements imposed by applicable law to operate a [transient](#) lodging business. Any person operating a [transient](#) lodging business should inform themselves of all applicable legal and business requirements.
- 1.3. **Definitions.** Except where the context otherwise requires, the definitions given in Sections 1.4 to 1.13 inclusive, govern the constructions of these Policies
- 1.4. **"CTA" Defined.** "CTA" means the Fair and Recreation Board created under NRS 244.640 and 244.645 for Carson City, currently designated as the Culture & Tourism Authority, dba Visit Carson City, or its successor in interest.
- 1.5. **"CCMC" Defined.** "CCMC" means the Carson City Municipal Code.
- 1.6. **"Gross Rental Revenue (Gross Receipts)" defined.** Includes the total amount of the rental price for transient lodging posted as income for the reporting period and includes, without limitation, the actual rent payments or consideration received by a Licensee in money, credits, property or other consideration valued in money for lodgings, any forfeited deposits received by the Licensees from paying guests, exchange fees and commissions, and all other revenues and fees associated with the rental including without limitation, room cleaning or housekeeping service, telephone, power and sewer hook-up (in the case of RV's), contract janitorial services, mandatory luggage services, utility surcharges, linen service, credit card surcharges, and additional charges for extra guests and/or pets, or any mandatory fee associated with the rental imposed on an occupant. Gross receipts include all the rental income including any exemptions.
- 1.7. **"Paying Guest" defined.** "Paying Guest" means any "person" (Section 1.9) who, for rent, or consideration, uses, possesses or has the right to possess any sleeping room/space in transient lodging under any lease, concession, permit, right of access, license, contract or agreement.
- 1.8. **"Licensee" defined.** "Licensee" means the person who is the proprietor of a transient lodging business, whether in the capacity of owner, lessee, sub-lessee, mortgagee, licensee, or any other capacity. Where the Licensee performs his or her function through a managing agent of any type or character other than an employee, the managing agency shall also be deemed a Licensee for the purposes of this chapter and shall have the same duties and liabilities as his or her principal. Other Licensees include on-line discount booking agencies and exchange companies.
- 1.9. **"Person" defined.** "Person" means a corporation, firm, partnership, association or individual, or any other business association or entity, and includes an executor, administrator trustee, receiver or other representative appointed according to law.

- 1.10. **"Shall" defined.** "Shall" imposes a duty to act.
- 1.11. **"Tax Administrator" defined** "Tax Administrator" means the Executive Director of the CTA or such other person(s) designated by the Executive Director to administer the enforcement and collection of transient lodging tax.
- 1.12. **"Transient Lodging Tax" or "Room Tax" defined.** "Transient Lodging Tax", or "Room Tax", means the tax on transient lodging levied for the purposes of NRS 244.335 to 244.3535; NRS 244A.597 to NRS 244A.655; and CCMC 4.08.080 and CCMC 4.40.110, inclusive and as amended, and such other provisions as the State of Nevada and Carson City may adopt.
- 1.13. **"Transient Lodging" or "Rental business" defined.** "Transient Lodging", or "Rental business", means, but is not limited to, any facility, structure, or portion of any structure which is occupied or intended or designed for occupancy by transient guests who pay rent or other consideration for dwelling, lodging or sleeping purposes, and includes any hotel, resort hotel, motel, motor court, motor lodge, bed and breakfast, lodging house, rooming house, resident hotel and motel, guest house, tourist camp, resort and "dude" ranch, cabin, condominium time-share project, vacation home, apartment house, recreational vehicle park/campground, guest ranch, short-term rental property or other similar structure or facility, or portion thereof having four or more rooms for rental. CCMC 4.08.070.
- 1.14. "Short-term rental property" defined. "Short-term rental property" means a residential unit that is rented as transient lodging. CCMC 4.40.020.
- 1.15. "Residential unit" defined. "Residential unit" means a single-family residence or an individual dwelling unit within a larger building, including, without limitation, a condominium, townhouse, duplex or other multifamily dwelling. The term does not include an apartment building or timeshare or other property subject to the provisions of chapter 119A of NRS. CCMC 4.40.020.

2. BUSINESS LICENSE REQUIREMENTS FOR TRANSIENT LODGING FACILITY

- 2.1. **Operation of Transient Lodging Without a Business License is Unlawful.** Under CCMC 4.08.090, it is unlawful for any person or other entity to engage in a transient lodging business located within the boundaries of the Carson City without first obtaining a business license. A business license may be obtained from the Business License Division of the Carson City Community and Economic Development Department ("Business License Division"), located at 108 E. Proctor Street, Carson City, NV 89701. The Business License Division may be contacted by telephone at (775) 887-2105, by email at buslic@carsoncity.gov.org or online at carsoncity.orgov. Questions regarding the requirements for a business license must be directed to the Business License Division.

3. TRANSIENT LODGING TAXES

- 3.1. **Tax Rate.** Carson City has imposed a room tax on every vendor operating a transient lodging business within Carson City in the amount of eleven percent (11%). The Nevada legislature or the Carson City Board of Supervisors, as applicable, may change this tax rate. The eleven percent (11%) transient lodging tax is made up of the following taxes:

- a. Two percent (2%) is used to fund recreational facilities in Carson City through the issuance of municipal bonds. CCMC 4.08.080(1).
- b. Five percent (5%) is used to fund tourism-related activities. CCMC 4.08.080(1).
- c. One percent (1%) is used by the State and CTA for tourism-related activities. CCMC 4.08.080(2).
- d. Two percent (2%) is used for tourism activities related to the Virginia and Truckee Railway. CCMC 4.08.080(3).
- e. One percent (1%) is used for arts-related tourism. CCMC 4.08.080(4).

Carson City and the State of Nevada, not the CTA, impose the transient lodging tax in Carson City. The CTA acts as the collection agent and administrator and has no taxing authority of its own. The CTA makes every effort to advise Licensees of proposed and actual changes in transient lodging tax laws; however, **LICENSEES ARE SOLELY RESPONSIBLE FOR REMAINING INFORMED OF TRANSIENT LODGING TAX CHANGES AS THEY OCCUR.**

- 3.2. Notice to Paying Guest.** Each Licensee shall prominently display in each room or suite, or in a lobby at or near the immediate vicinity of the registration desk for the property, a sign that discloses the existence and rate of the transient lodging tax. CCMC 4.08.120. The applicable transient lodging tax at the time of the revisions to these Policies is eleven percent (11%).
- 3.3. Taxes are Applicable to all Rental Charges.** The transient lodging tax applies to gross receipts associated with the rental of transient lodging for the first twenty-eight (28) days of occupancy. Licensees shall not separate gross receipts into separate components such as room rental, TV rental, housekeeping service, etc. All revenues and fees associated with the rental room/unit/space are subject to the eleven percent (11%) lodging tax. See the definition in section 1 of "Gross Rental Revenue (Gross Receipts)".
 - 3.3.1. Taxability of Advance Rental Deposits.** Rental deposits that have been paid in advance are not taxable revenues until the paying guest occupies the room. In the event the transient guest does not occupy the room and the deposit is returned, no taxable event has occurred. However, if the deposit is non-refundable, and the paying guest does not occupy the room, the deposit becomes taxable revenue subject to the appropriate tax rate, at the time the Licensee has the right to record the deposit as revenue.
 - 3.3.2. Taxability of Other Deposits and Charges.** All deposits charged by a Licensee that are not returned to the paying guest (the guest staying less than twenty-eight (28) days) shall be reported as gross receipts for the period retained.
 - 3.3.3. Taxability of Meeting Rooms.** Rooms rented for meetings or other purposes that are also used as sleeping/lodging rooms and separate facilities designated only as meeting rooms are not taxable.
 - 3.3.4. Taxability of Value in Money for Room Occupancy.** All forms of payment, other than those exempted under twenty-eight (28) day exemptions (Section 5.1) or government exemptions (Section 5.2) are subject to transient lodging tax, either in whole or in part. This includes exchange of services with other business entities, points earned through gaming play, and any other trade (i.e. "barter") for goods and services.
- 3.4. Separation of Tax from Room Charge.** The amount of the tax shall be identified separately from the room charge on the registration card and the folio or receipt.

- 3.5. **The Licensee owes the tax.** Licensees may collect the required transient lodging tax from a paying guest. If the transient lodging tax is collected from a guest, the tax shall be shown on the guest's receipt as an addition to the charge for the rental of transient lodging, and the tax collected shall be held in trust by the Licensee for payment to the CTA. The Licensee providing the transient lodging is liable for the tax whether or not it is actually collected from a paying guest. The Licensee must retain copies of the guest's receipt and any other necessary documents to support revenue statements and claims for exemptions. The failure to remit transient lodging taxes collected and held in trust to the CTA may subject a Licensee to criminal liability.
- 3.6. **Taxpayer Assistance.** The CTA may answer general questions regarding policies, procedures, rules and regulations relating to transient lodging taxes. Licensees seeking specific advice as to their transient lodging tax return or whether specific transactions are exempt from tax should consult their own legal/and or accounting professional. CTA personnel are prohibited from assisting a Licensee with tax return preparation. Licensees or other individuals requiring assistance or having general questions regarding transient lodging taxes may contact the CTA at (775) 687-7410.
- 3.7. **Assignment of tax proceeds.** All proceeds of the transient lodging tax fixed and imposed by CCMC 4.08.080 have been assigned to CTA in accordance with NRS 244A.597 to 244A.655, inclusive, and NRS 269.095. CCMC 4.08.160.

4. **PACKAGE PROGRAMS**

- 4.1. **Tax on Rooms Included in Wholesaler & Promotional Packages.** Except as otherwise provided herein, rooms included as part of "package" programs will be taxed on a prorated basis, depending upon the total retail value of the individual package items supplied by the Licensee. Details of package cost, retail value of package components, etc., must be retained to support the tax returns on which package revenue is reported. The only items that may be included in the "retail value" of a package are those items which are clearly advertised as being purchased by the paying guest for the package price. Any room that is sold as a component of a package will be taxed as follows.
- 4.2. **Packages.** For purposes of this section, a "Package" shall mean any aggregation of rooms and food, refreshments, merchandise, entertainment (including gaming), service or rights advertised to the public as a single unit for a single price. All rooms included as part of a package are subject to transient lodging taxes regardless of the method of payment (complimentary, cash, credit, players' points, etc.).
- 4.3. **Retail Value.** The "retail value of a room" shall be the rate for which a room could be rented without discounts. If the retail value of a room cannot be determined, or if the rate used in the calculation is determined to be unreasonable, in the discretion of the Executive Director, an average room rate may be calculated. The average room rate shall be determined from the amounts claimed on the previous year's transient lodging tax returns calculated by dividing the total of taxable room revenue by the total number of taxable transient room nights rented, as reported in the occupancy section of the transient lodging tax return.

4.4. Complimentary Rooms. A room that is provided to a person completely free of charge is tax exempt. A room that is provided as part of a package that includes other products or services is not complimentary. A room is also not complimentary if the person is required to pay a resort fee or any other mandatory fee. In that case, the transient lodging tax shall be based on the payment that the Licensee received.

DRAFT

5. EXEMPTIONS FROM TRANSIENT LODGING TAX

5.1. Twenty-Eight (28) Day Rental Exemptions. CCMC 4.08.100.

- 5.1.1.** If twenty-eight (28) days or more are paid IMMEDIATELY UPON ARRIVAL no lodging tax is due. (Appendix D, Case 1.) However, if a guest leaves before staying for twenty-eight (28) days or more, room taxes are due on all days of stay and any refund to the guest shall reflect the tax. (Appendix D, Case 2.)
- 5.1.2.** If less than twenty-eight (28) days are paid upon arrival, tax is owed on all the nights stayed up to the point of departure or the twenty-ninth (29th) day, whichever comes first. (Appendix D, Case 3.) *(The first twenty-eight (28) days of a guest's stay are exempt only if the guest pays for twenty-eight (28) days or more immediately upon arrival. In any other payment scenario, the first twenty-eight (28) days are taxable and the guest's stay becomes exempt on the twenty-ninth (29th) day. No tax paid prior to the twenty-ninth (29th) day may be refunded.)*
- 5.1.3.** Any break in occupancy results in the creation of a new and separate rental. The room tax will apply to charges for the new rental in the same manner and to the same extent as though the guest had just checked in for the first time, and the twenty-eight (28) day taxable period starts over. However, a mere change of rooms in the same establishment does not constitute a break in occupancy.
- 5.1.4.** If a business (individual, partnership, corporation, or other business) reserves a room for its employees but the rent is paid (either by the business or the employee) based upon the length of each employee's stay, then the transient lodging tax shall be paid based on the length of each employee's stay, as opposed to the duration of the reservation. If the business reserves and pays for the room based upon the length of the reservation, regardless of the length of each employee's stay, then the transient lodging tax shall be paid based on the length of the reservation, as opposed to each employee's stay. In either event, stays are taxed or exempt from the transient lodging tax as described in Sections 5.1.1 and 5.1.2.
- 5.1.5.** BE SURE TO VERIFY ALL EXEMPTIONS THAT ARE CLAIMED. IF ROOM TAX HAS NOT BEEN CHARGED ON A STAY WHEN ROOM TAX SHOULD HAVE BEEN CHARGED, AND THE OMISSION IS DISCOVERED DURING A ROOM TAX AUDIT, THE PROPERTY SHALL BE RESPONSIBLE FOR PAYING THE ROOM TAX.

5.2. Governmental Exemptions. The CTA recognizes the following government exemptions.

- 5.2.1.** Officers or employees of the United States Government, when paid directly by the United States. U.S. Const. art. VI, cl. 2. A room paid by an individual directly that is later reimbursed by the federal government is not exempt. The U.S. Government exemption covers a wide variety of federal agencies. See Appendix D for further information.
- 5.2.2.** Foreign diplomats, or any other officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty. Foreign diplomats or other foreign nationals are exempt from the transient lodging tax if they

present at the time of payment a valid tax exemption card specifically stating the diplomat is exempt from the transient lodging tax. See Appendix D for further information.

- 5.2.3. Federal Credit Union officers or employees on official business, when paid by the federal credit union directly or by a credit card in the name of the federal credit union. 12 U.S.C. § 1768. A room paid by an individual directly that is later reimbursed by the federal credit union is not exempt.
- 5.2.4. Any occupancy paid for (a) directly by the American Red Cross when housing disaster victims in a hotel on a temporary basis or (b) by the American Red Cross or its staff in the conduct of American Red Cross emergency operations.
- 5.2.5. Officers or employees of the State of Nevada, when paid directly by the State of Nevada. A room paid by an individual directly that is later reimbursed by the State is not exempt. See Appendix D for further information.

5.3. Entities that are NOT eligible for an exemption. The CTA does NOT recognize exemptions for the following organizations or entities.

- 5.3.1. Any state government other than the State of Nevada.
- 5.3.2. Any local government, whether in the State of Nevada or outside of the State of Nevada.
- 5.3.3. Any foreign government.
- 5.3.4. Any Native American tribe.
- 5.3.5. Any charitable or not-for-profit organization.

5.4. Sales and Use Tax Exemptions. The transient lodging tax is not a sales or use tax. Sales and use tax exemptions do not qualify for an exemption from the transient lodging tax. Examples of documentation for sales and use tax exemptions that do not qualify for a transient lodging tax exemption are provided Appendix D.

5.5. All Exemptions Must Have Adequate Documentation.

- 5.5.1. If a credit/debit card is used rather than a government or business check, the credit card can be accepted provided the card is issued by the state or local government department or agency directly engaged in the rental. In addition, in order to be exempt, there must be a contract or lodging tax exemption form from the governmental entity which the individual(s) are representing. This form must include the dates which the user is staying and the number of individuals claiming the exemption. This form plus copies of the paying guest folios showing the total revenue on which the exemption is claimed must be attached to the "Operators Monthly Transient Lodging Tax Return" in the month the government exemption is claimed on the form.
- 5.5.2. By far the most common cause of audit assessments is the failure of the Licensee to maintain adequate documentation to support exempt rentals. The Licensee should ensure that copies of all documents that support exempt revenues are obtained at the time of guest reservation, check-in, or check-out, as applicable. A copy of all documentation supporting the exemption must be provided to the CTA with the Licensee's monthly transient lodging tax return. The failure to provide adequate documentation supporting

revenues claimed as exempt will result in disallowance of the claimed exemption. ANY EXEMPTIONS NOT BACKED UP BY THE PROPER DOCUMENTATION ON THE MONTHLY TRANSIENT LODGING TAX RETURN WILL BE DISALLOWED AND THE TAX OWED WILL BE THE RESPONSIBILITY OF THE LICENSEE.

6. RECORD KEEPING

6.1. **Required Records.** Each Licensee is required to maintain daily records that properly reflect the following minimum information:

- a. Receipts OR guest folios, AND registration detail, including the name of the property, name of the guest, the number of guests occupying the room, the room number, dates of occupancy, date paid, and a breakdown of what was paid for by the guest with the transient lodging tax stated separately.
- b. A detailed listing of claimed nontaxable/exempt room revenue that includes the information in subsection (b), the reason for the claimed exemption, and a copy of any documentation supporting the exemption.
- c. Folio documentation for all exemptions and prior month adjustments.
- d. The total amount of gross rental revenue collected.
- e. The total amount of non-taxable revenue for More than Twenty-Eight (28) Day Rental Exemptions.
- f. The total amount of refunds paid by Licensee.
- g. The total amount of non-taxable revenue for Governmental Exemptions.
- h. The total amount of lodging tax collected.
- i. The total rooms available.
- j. The total number of room nights occupied by More than Twenty-Eight (28) Day Rental Exemptions.
- k. Total number of taxable transient room nights rented during the month.
- l. The number of non-revenue or complementary rooms.
- m. The number of rooms included in package or promotional offerings and the room rate charged for such rooms together with all package/promotional details.

Acceptable methods of maintaining the above list include bound receipt books, guest folios, registration cards, daily transaction reports, general ledgers, and similar accepted books of account maintained by a reasonable business person.

6.2. **Retention of Records.** A Licensee shall keep all financial records, receipts, invoices and other pertinent documents, including all documents supporting any exemptions, for a period of not less than four (4) years from the close of the accounting year to which the records relate.

7. OPERATORS MONTHLY TRANSIENT LODGING TAX RETURN

7.1. **Who Must File a Return.** All Licensees shall file a monthly transient lodging tax return regardless of tax liability. CCMC 4.08.180(4). No exceptions or waivers exist to this filing requirement.

7.2. **Tax Return Forms.** Tax return forms are provided by the CTA. The returns are generally mailed by the last day of each month to the mailing address provided on the transient lodging tax license application. Failure to receive transient lodging tax form does not excuse a Licensee's responsibility for timely filing or for payment of transient lodging taxes. Additional forms are available from the CTA or can be found on the Visit Carson City Lodging [Property Partners](#) page.

7.3. Supporting Material. When filing a tax return, Licensees must provide copies of documentation supporting all exemptions, refunds and adjustments.

7.4. Due Date.

7.4.1. Transient lodging taxes shall become due and payable to the CTA on the last day of each month next succeeding the calendar month, or fraction thereof, during which the license taxes accrued ("the Due Date"), and shall become delinquent if not paid on or before the first day of the second succeeding month (the "Delinquency Date"). CCMC 4.08.130. For example, transient lodging taxes collected in April become due and payable to the CTA on May 31, returns must be received and taxes paid by June 1, and returns and payments become delinquent on June 2.

7.4.2. In the event that the Due Date falls on a Saturday, Sunday or a Nevada holiday, NRS 236.015, the Due Date will be extended to the next business day.

7.4.3. In the event the Delinquency Date falls on a Saturday, Sunday or a Nevada holiday, NRS 236.015, the Delinquency Date will be extended to the second business day after the Due Date.

7.4.4. Examples:

- If the end of the month is Friday the 31st and Saturday is the 1st of the month, the Due Date is Friday the 31st, returns must be received and taxes paid by Monday the 3rd, and returns and payments are delinquent on Tuesday the 4th.
- If the end of the month is Saturday the 31st and Sunday is the 1st of the month; the Due Date is Monday the 2nd, returns must be received and taxes paid by Tuesday the 3rd, and returns and payments are delinquent on Wednesday the 4th.

7.5. U.S. Mail. In the case of tax returns filed by mail, timeliness will be determined by the post office cancellation mark stamped upon the envelope.

7.6. Incomplete or Improperly Filed Tax Returns. Incomplete or improperly filed tax returns may be accepted or sent back to a Licensee for correction at the discretion of the Executive Director. If a tax return is sent back to the Licensee, the Licensee will have ten (10) days to correct the tax return, return it to the CTA, and make any additional payments, as necessary.

7.6.1. Occupancy Section of the Tax Return. The "occupancy" section of the tax return shall be completed with as much care as the remainder of the tax return. Statistics on occupancy are a major factor in decisions made by businesses as well as by the CTA. If the occupancy section of the tax return is not completed, the tax return will be considered improperly filed and will be sent back to the Licensee for completion.

7.6.2. Unsigned Returns. If the tax return is not signed, the tax return will be considered improperly filed and will be returned to the Licensee for signature.

7.7. Delinquent Returns and Payments. A monthly tax return and the associated transient lodging tax payment are both considered delinquent if they are not received by the CTA before the Delinquency Date. An incomplete or improperly filed tax return and any additional required transient lodging tax payment are both considered delinquent if the tax return is not corrected and returned to CTA and any additional required transient lodging tax payment is not received by the CTA by the Delinquency Date, or by the end of the ten (10) day period to correct the error on

the tax return and make any additional required transient lodging tax payment, whichever is later. Delinquent tax returns are subject to the penalties discussed in these Policies.

7.8. Failure to File a Return. Failure to file a return shall result in penalties assessed in accordance with these Policies.

7.9. Checks. Transient lodging tax payments will be considered delinquent if a payment by check is made and the check is refused or is otherwise not honored by the bank when presented for payment.

8. ESTIMATED LODGING TAX PAYMENTS

8.1. Licensees may make estimated lodging tax payments on a monthly basis for the following month. If estimated payments are made, the estimated payments must be clearly identified on the monthly tax return for the month in which the estimated payment is made and must be reconciled on the following month's tax return.

9. REFUND OR CREDIT FOR UNCOLLECTED RENTAL FEE.

9.1. If a Licensee is unable to collect all or part of the rental fee charged for a transient room rental, the amount of which was included in the gross receipts reported for a previous reporting period, an adjustment to gross receipts for uncollected rental may be claimed on the designated line of the tax return provided that tax was collected and remitted to the CTA for the uncollected rental. If the adjustment is not properly claimed on the monthly occupancy tax return and back-up documentation is not attached to the form, it will be disallowed.

9.2. To validate credits as described in this section, the Licensee must:

9.2.1. Retain written proof of reasonable efforts to collect the rental fee charged; and

9.2.2. Retain specific documentation showing separation of room revenue and tax (i.e., folio or written receipt).

9.3. Amounts subsequently collected in whole or in part after a credit has been taken shall be reported on the following period's tax return.

9.4. No credit may be allowed unless a claim is filed with the CTA within two (2) years after the last day of the month following the close of the period for which the overpayment was made. NRS 244A.649(2).

10. PENALTIES FOR DELINQUENT TAX RETURNS OR TAX PAYMENTS

10.1. Penalty for a Delinquent Tax Return. A delinquent tax return will result in a penalty of seventy-five dollars (\$75.00) for each delinquent tax return. CCMC 4.08.180(4).

10.2. Penalties and Interest for a Delinquent Tax Payment. A delinquent transient lodging tax payment will result in a penalty of seventy-five dollars (\$75.00) or ten percent (10%) of the delinquent transient lodging tax payment, whichever is greater, for each transient lodging tax

payment. CCMC 4.08.180(1). In addition, an interest rate of one and a half percent (1.5%) per month or fraction of the month will accrue on all delinquent transient lodging tax payments. CCMC 4.08.180(1). Interest will not accrue on penalties. CCMC 4.08.180(1).

- 10.3. Waiver of Penalties and Interest for a Delinquent Tax Payment.** Upon prior notice to the CTA Board, the Executive Director may waive some or all of the delinquency for a delinquent tax payment, and any associated penalties and interest caused by the delinquency, if the Executive Director, in his or her discretion, determines that a delinquent tax payment was made due to unintentional conduct on the part of the Licensee. CCMC 4.08.180(2). The penalties and interest specified above shall continue to apply to any portion of the delinquent tax payment for which the delinquency is not waived. CCMC 4.08.180(2). The Executive Director may not waive delinquencies for the portion of the transient lodging tax mandated to be collected by NRS 244.3352(4) or in cases of fraud, intentional conduct or tax evasion of payment on the part of a Licensee. The Executive Director may not waive the penalty for failure to file a tax return. CCMC 4.08.180(4).
- 10.4. Effect of Delinquent Tax Payments on a Licensee's Business License.** The CTA is required to notify the Business License Division if any Licensees have any outstanding delinquent tax payments before December 1 of each year. Under CCMC 4.08.090, a Licensee's business license may not be renewed unless all transient lodging taxes, penalties and interest are paid in full for the rental business. CCMC 4.08.090(3). The Carson City Board of Supervisors may also revoke, cancel or suspend the business license of a Licensee that does not timely pay the transient lodging tax. NRS 244.335(8).
- 10.5. Lien(s) Placed Upon Property of Delinquent Licensees.** A lien may be placed on the business property of any Licensee who has an outstanding delinquent tax payment for the delinquent taxes incurred in the six (6) months before the lien is filed. NRS 244.335(7) and (8); CCMC 4.08.170. The administrative and other costs of the lien will be added to the amount of the delinquent tax payment and any other penalties and interest. The lien will not be removed until the account is brought current and the Licensee has paid all penalties, interest and administrative and other costs associated with the lien.
- 10.6. Habitual Delinquencies.** Any Licensee that has had delinquent payments of transient lodging taxes on two (2) or more occasions in a calendar year will be required on or before February 1 of the year following the delinquencies, to post a bond in an amount equal to the preceding year's taxes for which the licensee is, or was, obligated. CCMC 4.08.180(3). In the event that a Licensee was not required to pay transient lodging tax for a full calendar year, the Executive Director will determine the amount of the bond based on similarly situated businesses in Carson City. The bond must be in effect for a minimum of one (1) year commencing on the date of its effectiveness. All costs in connection with the bond shall be the responsibility of the Licensee. The bond shall be written and posted by a company acceptable to the CTA. The bond must be obtained and posted in order for the licensee to continue in business. The CTA is required to notify the Business License Division of any non-compliance with the bond requirement.
- 10.7. Appeal of Penalty on Delinquent Tax Returns or Tax Payments.** As further provided by these Policies, a Licensee may appeal the Executive Director's imposition of penalties or interest under this Section if there is a dispute regarding whether a tax return or a tax payment was delinquent and, therefore, whether penalties or interest apply. The amount of the penalties or interest, the

Executive Director's discretion to waive a delinquency, the imposition of a lien or the imposition of a bond requirement may not be appealed.

11. DEFICIENCY ASSESSMENTS FOR FAILURE TO FILE A TAX RETURN OR FILING AN INCOMPLETE TAX RETURN

- 11.1. Failure to File Tax Return.** If a Licensee fails to file a transient lodging tax return, the Executive Director may compute and determine the amount of transient lodging tax required to be filed and paid by the Licensee.
- 11.2. Filing an Incomplete Tax Return.** If a Licensee files an incomplete tax return and the Executive Director, in his or her discretion, has reason to believe, based on the incomplete tax return or any other basis, that additional transient lodging tax is owed, the Executive Director may compute and determine the amount of transient lodging tax required to be filed and paid by the Licensee.
- 11.3. Computation of Deficiency Assessment.** The Executive Director may compute and determine the amount of transient lodging tax required to be paid by the Licensee (the "Deficiency Assessment") upon the basis of the facts contained in the Licensee's tax return, any information within the CTA's possession or that may come into the CTA's possession, or reasonable estimates of the amount based on the volume of business done by rental businesses of like kind, character and location or the volume of business done in the corresponding month of the preceding year by the Licensee, plus any reasonably estimated increase in the amount of volume of business in the present year. CCMC 4.08.140.
- 11.4. Multiple Deficiencies.** The Executive Director may compute Deficiency Assessments for one or more tax periods as the Executive Director deems necessary.
- 11.5. Penalties and Interest.** The Executive Director shall apply all applicable penalties and interest for delinquent payments to the amount calculated for the Deficiency Assessment from the Delinquency Date for each individual transient lodging tax payment.
- 11.6. Limitation on Deficiency Assessments.** A Deficiency Assessment for a Licensee may only be imposed during the retention period for records relating to the transient lodging tax, as provided in these Policies.
- 11.7. Notice of Deficiency Assessment.** The CTA shall serve a Licensee with written notice of any Deficiency Assessment. The notice may be served personally or by certified mail to the address of record on file with the CTA.
- 11.8. Due Date for Deficiency Assessment.** All transient lodging taxes and any applicable penalties and interest comprising a Deficiency Assessment are due and payable immediately upon service of notice of the Deficiency Assessment.

12. FURTHER ENFORCEMENT OF FAILURE TO PAY THE TRANSIENT LODGING TAX

- 12.1.** Every person who engages in a rental business is required to pay the transient lodging tax. The refusal to pay the transient lodging tax is a misdemeanor. CCMC 4.08.180(5). In addition to any other enforcement mechanism in these Policies, the CTA may refer Licensees who refuse to pay

the transient lodging tax to the Carson City District Attorney's Office for appropriate civil or criminal proceedings.

13. AUDITS OF A LICENSEE'S TRANSIENT LODGING TAX RECORDS.

- 13.1. Authority to Audit the Records of Licensees.** The Executive Director or his or her representative is authorized to inspect and audit a Licensee's books and records and take such actions as considered necessary to investigate the accuracy of the Licensee's payment of transient lodging taxes, or if no return is made by the Licensee, to ascertain and determine the amount required to be paid. CCMC 4.08.140. The Executive Director or his/her representative may photocopy any record or remove from the premise any such records as long as proper inventory of the documentation to be removed is provided to the Licensee.
- 13.2. Informal Audits.** The Executive Director and the Licensee may agree to an informal audit of the Licensee's records. The purpose of an informal audit is to answer questions from the Licensee and to provide guidance or training from the CTA to the Licensee and its officers or employees. An informal audit will not result in fines, penalties, interest or assessments for any deficiencies that may be identified.
- 13.3. Formal Audits.** The Executive Director, in his or her discretion, may audit the records of any Licensee to determine if the proper amount of the transient lodging tax has been paid or the proper amount of the transient lodging tax to be paid.
- 13.3.1. Frequency.** The Executive Director may audit a Licensee once each year, or up to once a quarter if, in the Executive Director's discretion, there is reason to believe that the Licensee has engaged in fraud or made material misrepresentations on the Licensee's transient lodging tax returns.
- 13.3.2. Time Period of Audit.** The audit may cover the period of time specified by the Executive Director, up to the duration of time for which the Licensee is required to keep transient lodging tax records. If a previous audit has been conducted during the retention period, the audit may only cover the period of time since the last audit, unless newly discovered evidence of fraud or tax evasion by the Licensee has been found.
- 13.4. Assessments or Credits Resulting from Formal Transient Lodging Tax Audit.**
- 13.4.1. Notice of Audit Findings.** Following the completion of a formal transient lodging tax audit, the CTA must notify the Licensee of the audit findings. The notice may be served personally or by certified mail, addressed to the manager of the Licensee at the Licensee's address as it appears in the records of the CTA.
- 13.4.2. Deficiency Assessments.** If a Deficiency Assessment for the underpayment or nonpayment of transient lodging taxes is made, the Licensee has thirty (30) days in which to make payment and/or appeal the Deficiency Assessment. A Deficiency Assessment made in conjunction with a formal audit may not include deficiencies identified in an informal audit for dates on or before the informal audit, unless (a) newly discovered evidence of fraud or tax evasion by the Licensee has been found or (b) the Licensee has not corrected the deficiencies identified in the informal audit. If payment is not made, the Delinquency Assessment will be deemed delinquent and penalties and interest for

delinquent payments will accrue, as provided in these Policies. Appealing the Deficiency Assessment or the formal audit results will not affect the due date, interest, or penalties that are the subject matter of the appeal.

- 13.4.3. Credit.** If a formal audit reveals the Licensee's overpayment of transient lodging tax, CTA shall credit the Licensee's account with the amount of the overpayment.

14. APPEALS

- 14.1.** A Licensee may request that any decision made by a CTA employee that is related to the transient lodging tax owed by the Licensee be reviewed by the Executive Director. The Executive Director shall provide a written response to the Licensee within thirty (30) days after receipt of a request for review.
- 14.2.** Except as otherwise provided in these Policies, a Licensee may appeal a decision of the Executive Director that is related to the transient lodging tax owed by the Licensee.
- 14.3. Filing an Appeal.**
- 14.3.1.** An appeal must be filed within 30 days of the date of receipt of the decision being appealed. The failure to file an appeal within the 30-day time period is deemed a waiver of the right to an appeal.
- 14.3.2.** An appeal must be submitted on a form prescribed by the Executive Director and must be submitted by email or certified mail to the Executive Director.
- 14.3.3.** The Licensee must set forth with particularity the decision being appealed and the basis for the appeal, and may provide a statement in support of the appeal, no longer than 10 pages. The Licensee may also include any documentation or evidence supporting its position along with the appeal.
- 14.3.4.** If the appeal involves the payment of disputed taxes, fees, penalties or interest, full payment of all disputed amounts must accompany the appeal. The disputed amount will be held in trust pending the outcome of the appeal.
- 14.3.5.** If an appeal form that is submitted is deemed incomplete or deficient in any material respect by the Executive Director, the Executive Director must make a reasonable attempt to notify the Licensee of the incompleteness or deficiency. The Licensee may submit an amended form within five (5) days of being notified of the incompleteness or deficiency. The failure of a person to resubmit a completed form in the time prescribed for the appeal or for the amendment, whichever is later, shall constitute a forfeiture of any right to appeal under this section.
- 14.4.** The appeal will be considered by the member of the Board of Supervisors that is appointed to the CTA Board of Directors ("CTA Board"), or another person appointed by the CTA Board (the "Appeals Officer"). No formal hearing will be held. Appeals to the Appeals Officer are confidential between the Licensee, the CTA, and the Appeals Officer.
- 14.5.** Within 15 days from the date of receipt of the appeal, the Executive Director will forward to the Appeals Officer the Licensee's appeal and any supporting documentation provided by the

Licensee, and may provide the Appeals Officer with any other evidence or documentation supporting the Executive Director's decision. The Executive Director may also provide the Appeals Officer with a statement in opposition to the appeal, no longer than 10 pages. The Executive Director must notify the Licensee when the appeal is provided to the Appeals Officer and provide to the Licensee a copy of the documents that were provided to the Appeals Officer.

- 14.6.** The Appeals Officer should consider the appeal within 30 days from the date of receipt of the appeal. The Appeals Officer may sustain the appeal or deny the appeal. The Appeals Officer may also, with the consent of the Executive Director, modify the Executive Director's decision. The Appeals Officer reviews the appeal under a clear and convincing standard. That is, the evidence and argument provided by the appellant must provide clear and convincing evidence or argument that the Licensee should prevail on appeal. Clear and convincing evidence or argument is more likely to be true than false and must be explicit and lacking in confusion, free of substantial doubts or inconsistencies, and so clear and direct that it produces a firm belief in the outcome of the appeal.
- 14.7.** The Appeals Officer must inform the Executive Director of his or her decision and the reasons for the decision. The Executive Director will prepare the decision for the Appeals Officer, which must then be signed by the Appeals Officer and sent to the Licensee via certified mail or email.
- 14.8.** Within 15 days of receipt of the Appeals Officer's decision, the Licensee may appeal the decision of the Appeals Officer to the CTA Board. The appeal to the CTA Board must be on a form prescribed by the Executive Director and must be submitted by email or certified mail to the Executive Director. The Licensee must set forth with particularity the basis for the appeal. No additional documentation or evidence is permitted. The Executive Director must notify the Licensee of any incompleteness or deficiency as provided in Section 14.3.5 of these Policies.
- 14.9.** Upon receipt of an appeal to the CTA Board, the Executive Director will schedule a hearing on the appeal before the CTA Board, at a regular meeting or a special meeting at the discretion of the CTA Board Chair, within 90 days from the date of receipt of the appeal. Any hearing on an appeal to the CTA Board is a public proceeding and must comply with the Open Meeting Law. Unless otherwise agreed between the Licensee and the Executive Director, all statements and other documents and evidence will be provided to the CTA Board as supporting material that will be published with the agenda. Any statements or other documents and evidence that is not provided to the CTA Board may not form a basis for the CTA Board's decision.
- 14.10.** The CTA Board may sustain the appeal, deny the appeal or modify the Executive Director's decision. The CTA Board reviews the appeal under an abuse of discretion standard. An abuse of discretion is a decision that is arbitrary or capricious, or is not supported by substantial evidence.
- 14.11.** The CTA Board must provide the Licensee with notice of its decision, including the reasoning for the CTA Board's decision. Unless otherwise directed by the CTA Board, the notice of decision may be approved and signed by the Chair of the CTA Board before being sent to the Licensee. The decision of the CTA Board is final; no further appeal is authorized by this Policy.

APPENDIX A

“Operators Monthly Transient Lodging Tax Return”

(With References to CTA Room Tax Policies and Procedures)

DRAFT

|

(This page left blank to add the CTA’s Operators Monthly Transient Lodging Tax Return Form)

DRAFT

APPENDIX B

Carson City Municipal Code Chapter 4.08 ROOM RENTAL TAX

DRAFT

Carson City Municipal Code

Chapter 4.08 ROOM RENTAL TAX

4.08.010 Definitions generally.

The definitions stated in Sections 4.08.020 to 4.08.070, inclusive, shall apply to this chapter unless the context requires otherwise.

(Amended by Ord. 1984-34, § 1, 1984).

4.08.020 City defined.

The term "city" means Carson City.

4.08.030 Lessee defined.

The term "lessee" means any person renting accommodations from a licensee.

4.08.040 Transient lodging taxes defined.

The term "transient lodging taxes" means all taxes levied pursuant to this chapter.

(Ord. 1990-25 § 1, 1990).

4.08.050 Licensee defined.

The term "licensee" means any person operating a rental business.

4.08.070 Rental business and room defined.

1. The term "rental business" means the operation of any hotel, motel, auto court, motor court, lodge, lodging house, apartment, apartment house, apartment house hotel, rooming house, guest house, trailer court, trailer park, tourist camp, ranch resort, guest ranch, cabin or other accommodation ~~having four (4) or more rooms~~ for rental.
2. "Room," "rooms," and "room rentals" mean any accommodation rented by the operator of any facility described in the definition of "rental business."

(Amended by Ord. 1977-2 § 1, 1977).

4.08.080 Imposition and rate of tax.

1. There is hereby fixed and imposed a transient lodging tax on every licensee operating a rental business within the city in the amount of seven percent (7%) of the amount of gross income derived from room rentals received by each licensee from the renting of rooms within the corporate limits of the city. This transient lodging tax is in addition to any license, fee or charge fixed or imposed by any other provision of the CCMC. Two percent (2%) of the above seven percent (7%) tax may only be used to redeem the general obligation bonds issued for any recreational facilities in Carson City.
2. In addition to the transient lodging tax imposed above, there shall be a tax of one percent (1%) of the gross receipts from the rental of lodging in Carson City upon all persons in the business of providing lodging. Three-eighths of this amount shall be paid to the department of taxation for deposit with the state treasurer for credit to the fund for the promotion of tourism. Five-eighths of the additional one percent tax shall be

deposited with the Carson City Convention and Visitors' Bureau to be used to advertise the resources of Carson City related to tourism, including available accommodations, transportation, entertainment, natural resources and climate, and to promote special events related thereto.

3. In addition to the transient lodging tax imposed above, there shall be a tax of two percent (2%) of the gross receipts from the rental of lodging in Carson City upon all persons in the business of providing lodging. The additional two percent (2%) shall be deposited with the Carson City Convention and Visitors' Bureau to be used primarily for the payment of capital costs, including construction, administration and the retirement of bonds for the Virginia and Truckee Railroad Reconstruction Project route between Virginia City and Carson City, Nevada. Additionally, any remaining funds shall be used for, but not limited to, upgrades, maintenance, operations, planning and administration for the Virginia and Truckee Railroad project as directed by the Board of Directors of the Carson City Convention and Visitor's Bureau. The imposition of this tax will be a single purpose directed levy for the reconstruction of the Virginia and Truckee Railroad. At which time the project is completed, abandoned prior to reconstruction, or for any reason no longer requires this funding, the tax will sunset and expire without further action of the Carson City Convention and Visitor's Bureau.
4. In addition to the transient lodging tax imposed above, there shall be a tax of one percent (1%) of the gross receipts from the rental of lodging in Carson City upon all persons in the business of providing lodging. The additional one percent (1%) shall be deposited with the Carson City Convention and Visitors' Bureau to be used primarily for the implementation of the Carson City Arts and Cultural Master Plan and development of a Cultural Tourism Campaign. The imposition of this tax will be a single purpose directed levy for the implementation of the Carson City Arts and Cultural Master Plan and development of a Cultural Tourism Campaign.

(Ord. 2002-42 § 1, 2002; Ord. 1990-25 § 2, 1990; Ord. 1984-34 § 2, 1984; Ord. 1983-14 § 1, 1983).

(Ord. No. 2008-30, § I, 8-21-2008 ; Ord. No. 2016-7, § I, 5-5-2016 ; Ord. No. 2021-5 , § II, 4-1-2021)

4.08.090 License required.

1. The city treasurer shall issue written business licenses, in such form as may be prescribed by the board, upon application therefor, and it shall be unlawful for any person, either for himself or for any other person to commence or carry on any rental business within the city without first having procured a business license from the city treasurer to do so.
2. The carrying on of any such rental business without first having procured a business license from the city treasurer shall constitute a separate violation for each day that such business is so carried on.
3. No business license shall be issued or renewed by the city treasurer pursuant to this section unless it is first determined that all transient lodging taxes, penalties and interest are paid in full, and no delinquencies exist with respect to the rental business whether or not the delinquencies were incurred by the applicant for license or renewal. The Bureau is to notify the treasurer of all license holders with any delinquencies prior to December 1st of each year.

(Ord. 1990-25 § 3, 1990; Ord. 1982-44 § 1, 1982).

4.08.100 Exemptions.

There is excepted from the transient lodging tax each rental by a licensee of a room or rooms made for a period of twenty-eight (28) days or more. This exemption, however, applies only where payment is made for the entire twenty-eight (28) day period upon arrival, in which case the exemption commences on the first day of occupancy; or payment is made for less than twenty-eight (28) days upon arrival, in which case the exemption commences on the twenty-ninth (29th) day of occupancy.

(Ord. 1994-58 § 1, 1994; Ord. 1990-25 § 4, 1990).

4.08.110 Transient lodging tax—Collection from lessee.

1. Each licensee shall add the amount of the transient lodging tax to the amount of the room rentals due and shall collect the tax and rentals from each lessee.
2. The amount of the tax shall be displayed separately from the price of the accommodation or room on the guest registration card or other proof of guest registration.

(Ord. 1990-25 § 5, 1990).

4.08.120 Display of notice.

Each licensee shall prominently display in each room or suite of rooms leased as a unit, or at the licensee's option, in a lobby at or in the immediate vicinity of the registration desk for the business, a sign reading substantially as follows:

NOTICE

For each rental of less than twenty-eight days, this business is required by law to collect an eight percent transient lodging tax.

THE MANAGEMENT

(Ord. 2003-5 § 2, 2003: Ord. 1990-25 § 6, 1990).

4.08.130 Payment of tax.

Transient lodging taxes shall become due and payable to the Convention and Visitor's Bureau on the last day of each month next succeeding the calendar month or fraction thereof during which the license taxes accrued, and shall become delinquent if not paid on or before the first day of the second succeeding month.

(Ord. 1990-25 § 7, 1990: Ord. 1984-34 § 3, 1984).

4.08.140 Examination of books and records.

1. The board or its duly authorized agent may examine and audit the books, papers and records of any person operating a rental business within the city and make investigations in connection therewith.
2. If any person operating a rental business refuses to allow the board or its duly authorized agent to examine and audit the books, papers, and records of the rental business, the board may estimate the amount of transient lodging tax due for any month based upon the following information:
 - a. In cases where the rental business is a new business, the amount of volume of business done by rental business of like kind, character, and location; or
 - b. In cases where the rental business is a continuing business, the amount of volume of business done in the corresponding month of the preceding year, plus any reasonably estimated increase in the amount of volume of business in the present year.
 - c. Additionally, the board may apply to the clerk of the district court for a subpoena or subpoena duces tecum, as the case may be, commanding that the owner or operator of a rental business produce books, papers and records of said business which may be necessary or desirable to enable the board to properly conduct an audit or examination of any such business. Upon issuance of any such subpoena, any peace officer may serve it.

(Ord. 1991-62 § 1, 1991: Ord. 1990-25 § 8, 1990: Ord. 1977-22 § 1, 1977).

4.08.150 Registers required.

Every licensee shall keep a register of all persons occupying rooms in their respective rental businesses.

4.08.160 Assignment of tax proceeds.

All proceeds of the transient lodging tax fixed and imposed by this chapter are hereby assigned to the Convention and Visitor's Bureau in accordance with, under the authority of, and for the purposes and to the full extent set forth in Nevada Revised Statutes, Section 269.095 and Sections 244A.597 to 244A-.655, inclusive.

(Ord. 1990-25 § 9, 1990: Ord. 1984-34 § 4, 1984).

4.08.165 Reporting.

The Carson City Culture and Tourism Authority shall present a report of the proceeds and use of the proceeds of the tax collected under CCMC 4.08.080(4) to the board of directors of the Carson City Culture and Tourism Authority three (3) times each year and to the board once each year.

(Ord. No. 2021-5 , § I, 4-1-2021)

4.08.170 Delegation of authority to enforce transient lodging tax liens.

The power and authority to enforce the transient lodging tax liens created by this chapter are hereby delegated to the Carson City Convention and Visitor's Bureau.

(Ord. 1990-25 § 10, 1990: Ord. 1984-34 § 5, 1984).

4.08.180 Penalty for delinquent payment of transient lodging tax.

1. If any transient lodging taxes provided for in this chapter are delinquent, a penalty shall be imposed and collected. The penalty shall be computed at the rate of ten percent (10%) of the delinquency or an administrative fee of seventy-five dollars (\$75.00), whichever is greater. Additionally, there shall be charged interest at the rate of one point five percent (1.5%) per month or fraction of the month on all delinquencies. Penalties shall not be compounded.
2. In the event, upon audit or otherwise, it is determined by the executive director of the Carson City Convention and Visitor's Bureau that any delinquency is due to unintentional conduct on the part of the licensee, the executive director, upon prior written notice to the governing body of the bureau, may waive all or some of the delinquency imposed pursuant to subsection (1) of this section and may impose a penalty of no less than ten percent (10%) or seventy-five dollars (\$75.00), whichever is greater, of the delinquency. The authority delegated herein to the executive director shall not extend to delinquencies attributed to transient lodging taxes authorized and mandated to be collected by NRS 244.3352 or to cases of fraud, intentional conduct, or evasion of payment on the part of a licensee.
3. As a further means of deterring tax delinquencies, if any licensee has two (2) or more delinquencies for any calendar year, then said licensee shall be required, on or before February 1st of the year following the delinquencies, to post a bond in an amount equal to the preceding year's taxes for which the licensee is, or was, obligated. In the event of a new business the Carson City Convention and Visitors Bureau shall determine, by reference to similarly situated businesses in Carson City, the amount of the bond. The bond must be duly obtained and posted in order for the licensee to continue in business. The Carson City Convention and Visitors Bureau shall notify the Carson City treasurer of any non-compliance with this section. The bond shall be in effect for a minimum of one (1) year commencing on the date of its effectiveness. All costs in connection with the bond shall be the responsibility of the licensee. The bond shall be written and posted by a company acceptable to the Carson City Convention and Visitors Bureau. The bond shall run in favor of the Carson City Convention and Visitor's Bureau. Any owner of real property upon which a licensee operates a hotel/motel is responsible for payment of room taxes should the licensee fail to pay. In the event that the real property upon which the hotel/motel is located is sold or otherwise transferred, the new owner is likewise responsible to pay all room taxes generated but not paid by prior licensee or owners.
4. A return must be filed for each reporting period regardless of tax liability. Failure to file a return will result in a penalty of seventy-five dollars (\$75.00) for each return not filed.
5. Every person, either for himself or as an agent of another, who commences, engages in, conducts or carries out any rental business for which a license is herein required, without first procuring such license or who shall fail or refuse to pay the room tax as herein provided, or who shall violate any of the provisions of this chapter shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine not exceeding five hundred dollars (\$500.00) or by imprisonment in the jail for not exceeding six (6) months or by both such fine and imprisonment.

(Ord. 2000-17 § 1, 2000: Ord. 1994-58 § 2, 1994: Ord. 1990-25 § 11, 1990: Ord. 1985-41 § 1, 1985).

APPENDIX C

State of Nevada, Transient Lodging Statutes

APPENDIX C
STATE OF NEVADA
TRANSIENT LODGING STATUTES

NRS 244.3352 Mandatory tax on revenues from rental of transient lodging: Imposition and collection; schedule for payment; penalty and interest for late payment.

1. The board of county commissioners:
 - (a) In a county whose population is 700,000 or more, shall impose a tax at a rate of 2 percent; and
 - (b) In a county whose population is less than 700,000, shall impose a tax at the rate of 1 percent,  of the gross receipts from the rental of transient lodging in that county upon all persons in the business of providing lodging. This tax must be imposed by the board of county commissioners in each county, regardless of the existence or nonexistence of any other license fee or tax imposed on the revenues from the rental of transient lodging. The ordinance imposing the tax must include a schedule for the payment of the tax and the provisions of subsection 4.
 2. The tax imposed pursuant to subsection 1 must be collected and administered pursuant to [NRS 244.335](#).
 3. The tax imposed pursuant to subsection 1 may be collected from the paying guests and may be shown as an addition to the charge for the rental of transient lodging. The person providing the transient lodging is liable to the county for the tax whether or not it is actually collected from the paying guest.
 4. If the tax imposed pursuant to subsection 1 is not paid within the time set forth in the schedule for payment, the county shall charge and collect in addition to the tax:
 - (a) A penalty of not more than 10 percent of the amount due, exclusive of interest, or an administrative fee established by the board of county commissioners, whichever is greater; and
 - (b) Interest on the amount due at the rate of not more than 1.5 percent per month or fraction thereof from the date on which the tax became due until the date of payment.
 5. As used in this section, “gross receipts from the rental of transient lodging” does not include the tax imposed and collected from paying guests pursuant to this section or [NRS 268.096](#).
- (Added to NRS by [1983, 476](#); A [1987, 900](#); [1989, 167, 907](#); [1997, 2458](#); [2011, 1104](#))

NRS 244.3354 Mandatory tax on revenues from rental of transient lodging: Distribution of proceeds. The proceeds of the tax imposed pursuant to [NRS 244.3352](#) and any applicable penalty or interest must be distributed as follows:

1. In a county whose population is 700,000 or more:
 - (a) Three-eighths of the first 1 percent of the proceeds must be paid to the Department of Taxation for deposit with the State Treasurer for credit to the Fund for the Promotion of Tourism.
 - (b) The remaining proceeds must be transmitted to the county treasurer for deposit in the county school district’s fund for capital projects established pursuant to [NRS 387.328](#), to be held and expended in the same manner as other money deposited in that fund.
 2. In a county whose population is less than 700,000:
 - (a) Three-eighths must be paid to the Department of Taxation for deposit with the State Treasurer for credit to the Fund for the Promotion of Tourism.
 - (b) Five-eighths must be deposited with the county fair and recreation board created pursuant to [NRS 244A.599](#) or, if no such board is created, with the board of county commissioners, to be used to advertise the resources of that county related to tourism, including available accommodations, transportation, entertainment, natural resources and climate, and to promote special events related thereto.
- (Added to NRS by [1983, 476](#); A [1987, 901](#); [1993, 2330](#); [1997, 2459](#); [2011, 1105](#))

NRS 244A.645 Powers of board concerning license taxes assigned or appropriated by cities, towns and counties. In connection with any license taxes assigned or appropriated by any city, town or county, or any combination thereof, for use in connection with [NRS 244A.597](#) to [244A.655](#), inclusive, the county fair and recreation board of any county, upon behalf of the county, in addition to powers elsewhere conferred, may:

1. Collect the proceeds of such taxes from time to time, receive, control, invest and order the expenditure of all money pertaining thereto, prescribe a procedure therefor, including, but not limited to:
 - (a) Enforcing the collection of any delinquent taxes and providing penalties in connection therewith, including, without limitation, the suspension of the business license issued by a county, city or town to a transient lodging facility and the closure of a transient lodging facility for failure to pay the tax on transient lodging; and
 - (b) Creating an office and hiring personnel therefor.
2. Defray the reasonable costs of collecting and otherwise administering such taxes from not exceeding 10 percent of the gross revenues so collected, excluding from this limitation and from those gross revenues any costs of collecting any delinquent taxes

borne by any delinquent taxpayer. The incorporated cities collectively and any county may enter into an agreement with the board for the payment of collection fees which may be more or less than 10 percent of the gross revenues collected by a particular city or the county, except that the total payment of collection fees to all the cities and the county must not exceed 10 percent of the combined gross revenues so collected.

3. Defray further with the proceeds of any such tax the costs of the county fair and recreation board and of officers, agents and employees hired thereby, and of incidentals incurred thereby, of operating and maintaining recreational facilities under the jurisdiction of the board, including, without limiting the generality of the foregoing, the payment of reasonable promotional expenses pertaining thereto, payment of reasonable expenses pertaining to the promotion of tourism and gaming generally, both individually and through grants to the chambers of commerce of the incorporated cities of the county or other nonprofit groups or associations, and of improving, extending and bettering any recreational facilities authorized by [NRS 244A.597](#) to [244A.655](#), inclusive, including, but not limited to, making annual grants to the State, the county and incorporated cities in the county for capital improvements for recreational facilities, and of constructing, purchasing or otherwise acquiring any such recreational facilities.

4. Redeem any general obligation bonds or revenue bonds of the county issued pursuant to [NRS 244A.597](#) to [244A.655](#), inclusive, principal, interest and any prior redemption premium, regardless of whether such taxes are pledged as additional security for their payment.

5. Make contracts from time to time concerning any such license taxes, notwithstanding any such contract may limit the exercise of powers pertaining thereto, including the right of any city, town or the county from time to time to increase, decrease or otherwise modify the tax, but no such change may be made which prejudicially affects any pledge of tax proceeds as additional security for the payment of bonds issued pursuant to [NRS 244A.597](#) to [244A.655](#), inclusive, and each other political subdivision assigning or appropriating such taxes pertaining thereto must consent to any such modification.

6. Make rules and regulations concerning such license taxes, and provide penalties for the failure to comply therewith.

(Added to NRS by [1960, 180](#); A [1973, 1511](#); [1975, 551](#); [1989, 1019](#); [1993, 2652](#); [1999, 988](#))

NRS 244A.647 Collected license taxes held in trust. All taxes, levied by a city, town or county for use in connection with [NRS 244A.597](#) to [244A.655](#), inclusive, and collected by any motel, hotel or gaming establishment are public moneys from the moment of their collection and shall be held in trust by the establishment collecting such taxes for the use and benefit of the city, town or county levying such taxes or for the use of the county fair and recreation board where such revenues have been assigned or appropriated to the county fair and recreation board.

(Added to NRS by [1969, 874](#))

NRS 244A.649 Refund or credit of payment of license taxes; claim.

1. If the county fair and recreation board determines that any license tax assigned to it, or penalty or interest thereon, has been paid more than once or has been erroneously or illegally collected or computed, the board shall, subject to the conditions specified in this section, refund to the person or corporation or its successors, administrators, executors or assigns the excess amount collected or paid. In lieu of a refund, the board may grant a credit to the licensee against future license tax payments.

2. A refund or credit shall not be allowed unless a claim therefor is filed with the board within 2 years from the last date that the overpayment was made. Every claim shall be in writing and shall state the specific grounds upon which the claim is founded.

3. Failure to file a claim within the time prescribed constitutes a waiver of any demand against the city or county imposing the license tax and against the board.

4. Within 30 days after disallowing any claim, in whole or in part, the board shall serve notice of its action on the claimant.

(Added to NRS by [1973, 315](#))

NRS 651.040 Certain rates must be included on printed statement of charges or rates; registration card must be maintained; receipt must be given; charges must not exceed rates on printed statement; liability for violations; criminal penalty.

1. As used in this section, unless the context otherwise requires:

(a) "Establishment" means any hotel, motel, inn or motor court.

(b) "Owner" or "keeper" means any person, firm, association or corporation.

(c) "Rates" means the total charge levied at the establishment for rooms or accommodations.

2. The rates listed on the printed statement required to be maintained by an owner or keeper of an establishment pursuant to [NRS 651.030](#) must include:

(a) The daily rate of the room for occupancy by one person and for occupancy by two persons;

(b) The additional charge, if any, for occupancy by each additional person over two persons;

(c) The additional charge, if any, for each additional bed provided in the room; and

(d) The additional charge, if any, to offset energy costs incurred by the establishment.

3. Every establishment shall maintain a registration card for each room and supply the person or persons registering for accommodations a receipt. Both the registration card and the receipt must reflect the type of accommodations supplied, the number of persons occupying the accommodation and the rate charged each person therefor. An establishment shall not charge more than

the rates listed on the printed statement required to be maintained by an owner or keeper of an establishment pursuant to [NRS 651.030](#).

4. For any violation of this section, or any provision herein contained, the offender shall forfeit to the injured party three times the amount of the sum charged in excess of what he or she is entitled to charge.

5. Any owner or keeper of any establishment who violates any of the provisions of this section is guilty of a misdemeanor.
(Added to NRS by [1959, 639](#); A [1960, 140](#); [1967, 645, 1247](#); [1993, 259](#); [1999, 3286](#); [2001, 3266](#))

NRS 268.095 Powers of governing body; application for certain licenses; imposition of license tax; uses of proceeds of tax; license tax as lien; enforcement of lien; confidentiality of information concerning tax or taxpayer.

1. Except as otherwise provided in subsections 4 and 9 and [NRS 268.0951](#), [268.0977](#), [268.0979](#) and [268.09791](#) to [268.09799](#), inclusive, the city council or other governing body of each incorporated city in this State, whether organized under general law or special charter, may:

(a) Except as otherwise provided in subsection 2 and [NRS 268.0968](#) and [576.128](#), fix, impose and collect for revenues or for regulation, or both, a license tax on all character of lawful trades, callings, industries, occupations, professions and businesses conducted within its corporate limits.

(b) Assign the proceeds of any one or more of such license taxes to the county within which the city is situated for the purpose or purposes of making the proceeds available to the county:

(1) As a pledge as additional security for the payment of any general obligation bonds issued pursuant to [NRS 244A.597](#) to [244A.655](#), inclusive;

(2) For redeeming any general obligation bonds issued pursuant to [NRS 244A.597](#) to [244A.655](#), inclusive;

(3) For defraying the costs of collecting or otherwise administering any such license tax so assigned, of the county fair and recreation board and of officers, agents and employees hired thereby, and of incidentals incurred thereby;

(4) For operating and maintaining recreational facilities under the jurisdiction of the county fair and recreation board;

(5) For improving, extending and bettering recreational facilities authorized by [NRS 244A.597](#) to [244A.655](#), inclusive; and

(6) For constructing, purchasing or otherwise acquiring such recreational facilities.

(c) Pledge the proceeds of any tax imposed on the revenues from the rental of transient lodging pursuant to this section for the payment of any general or special obligations issued by the city for a purpose authorized by the laws of this State.

(d) Use the proceeds of any tax imposed pursuant to this section on the revenues from the rental of transient lodging:

(1) To pay the principal, interest or any other indebtedness on any general or special obligations issued by the city pursuant to the laws of this State;

(2) For the expense of operating or maintaining, or both, any facilities of the city; and

(3) For any other purpose for which other money of the city may be used.

2. The city council or other governing body of an incorporated city shall not require that a person who is licensed as a contractor pursuant to [chapter 624](#) of NRS obtain more than one license to engage in the business of contracting or pay more than one license tax related to engaging in the business of contracting, regardless of the number of classifications or subclassifications of licensing for which the person is licensed pursuant to [chapter 624](#) of NRS.

3. The proceeds of any tax imposed pursuant to this section that are pledged for the repayment of general obligations may be treated as "pledged revenues" for the purposes of [NRS 350.020](#).

4. The city council or other governing body of an incorporated city shall not require a person to obtain a license or pay a license tax on the sole basis that the person is a professional. As used in this subsection, "professional" means a person who:

(a) Holds a license, certificate, registration, permit or similar type of authorization issued by a regulatory body as defined in [NRS 622.060](#) or who is regulated pursuant to the Nevada Supreme Court Rules; and

(b) Practices his or her profession for any type of compensation as an employee.

5. The city licensing agency shall provide upon request an application for a state business license pursuant to [chapter 76](#) of NRS. No license to engage in any type of business may be granted unless the applicant for the license:

(a) Signs an affidavit affirming that the business has complied with the provisions of [chapter 76](#) of NRS; or

(b) Provides to the city licensing agency the business identification number of the applicant assigned by the Secretary of State pursuant to [NRS 225.082](#) which the city may use to validate that the applicant is currently in good standing with the State and has complied with the provisions of [chapter 76](#) of NRS.

6. No license to engage in business as a seller of tangible personal property may be granted unless the applicant for the license:

(a) Presents written evidence that:

(1) The Department of Taxation has issued or will issue a permit for this activity, and this evidence clearly identifies the business by name; or

(2) Another regulatory agency of the State has issued or will issue a license required for this activity; or

(b) Provides to the city licensing agency the business identification number of the applicant assigned by the Secretary of State pursuant to [NRS 225.082](#) which the city may use to validate that the applicant is currently in good standing with the State and has complied with the provisions of paragraph (a).

7. Any license tax levied under the provisions of this section constitutes a lien upon the real and personal property of the business upon which the tax was levied until the tax is paid. The lien has the same priority as a lien for general taxes. The lien must be enforced:

(a) By recording in the office of the county recorder, within 6 months following the date on which the tax became delinquent or was otherwise determined to be due and owing, a notice of the tax lien containing the following:

- (1) The amount of tax due and the appropriate year;
- (2) The name of the record owner of the property;
- (3) A description of the property sufficient for identification; and
- (4) A verification by the oath of any member of the board of county commissioners or the county fair and recreation board;

and

(b) By an action for foreclosure against such property in the same manner as an action for foreclosure of any other lien, commenced within 2 years after the date of recording of the notice of the tax lien, and accompanied by appropriate notice to other lienholders.

8. The city council or other governing body of each incorporated city may delegate the power and authority to enforce such liens to the county fair and recreation board. If the authority is so delegated, the governing body shall revoke or suspend the license of a business upon certification by the board that the license tax has become delinquent, and shall not reinstate the license until the tax is paid. Except as otherwise provided in [NRS 239.0115](#) and [268.0966](#), all information concerning license taxes levied by an ordinance authorized by this section or other information concerning the business affairs or operation of any licensee obtained as a result of the payment of those license taxes or as the result of any audit or examination of the books of the city by any authorized employee of a county fair and recreation board for any license tax levied for the purpose of [NRS 244A.597](#) to [244A.655](#), inclusive, is confidential and must not be disclosed by any member, official or employee of the county fair and recreation board or the city imposing the license tax unless the disclosure is authorized by the affirmative action of a majority of the members of the appropriate county fair and recreation board. Continuing disclosure may be so authorized under an agreement with the Department of Taxation or the Secretary of State for the exchange of information concerning taxpayers.

9. Except as otherwise provided by regulations adopted by the Cannabis Compliance Board pursuant to [NRS 678B.645](#), the city council or other governing body of an incorporated city shall not license or otherwise allow a person to operate a business that allows cannabis, as defined in [NRS 678A.085](#), or cannabis products, as defined in [NRS 678A.120](#), to be consumed on the premises of the business, other than a cannabis consumption lounge, as defined in [NRS 678A.087](#), in accordance with the provisions of [chapter 678B](#) of NRS.

10. The powers conferred by this section are in addition and supplemental to, and not in substitution for, and the limitations imposed by this section do not affect the powers conferred by, any other law. No part of this section repeals or affects any other law or any part thereof, it being intended that this section provide a separate method of accomplishing its objectives, and not an exclusive one.

(Added to NRS by [1957, 643](#); A [1960, 179](#); [1963, 794](#); [1971, 497](#); [1973, 325](#); [1983, 761](#); [1987, 1712](#); [1989, 908](#); [1991, 31](#), [2327, 2462](#); [1993, 617, 2653](#); [1995, 2806](#); [1997, 3169](#); [2001, 885](#); [2003, 20th Special Session, 193](#); [2005, 732, 2340](#); [2007, 2084](#); [2009, 2048](#); [2011, 3590](#); [2015, 2667, 3368](#); [2017, 13, 2574, 3672, 3717, 3738](#); [2019, 3856, 3896](#); [2021, 2381, 2388](#))

NRS 268.0953 Levy, collection and transmission of certain license taxes to county fair and recreation board for payment of bonds or other obligations.

1. Any license tax:

(a) Which is levied by a city located in a county whose population is 100,000 or more against any lawful trade, calling, industry, occupation, profession or business conducted in that city;

(b) Whose proceeds are pledged for the payment of any bonds or other obligations issued pursuant to the provisions of [NRS 244A.597](#) to [244A.655](#), inclusive; and

(c) Which is being collected by the city on January 1, 1995,

➔ must continue to be levied, collected and transmitted to the county fair and recreation board created pursuant to [NRS 244A.599](#) as long as any of the bonds or other obligations issued pursuant to the provisions of [NRS 244A.597](#) to [244A.655](#), inclusive, remain outstanding and unpaid.

2. The proceeds of the license tax must be used by the county fair and recreation board for the purposes set forth in [NRS 244A.597](#) to [244A.655](#), inclusive, including the payment of any bonds or other obligations issued pursuant to those provisions, and may be irrevocably pledged by the county fair and recreation board to the payment of bonds or other obligations issued pursuant to those provisions.

(Added to NRS by [1995, 1603](#); A [1999, 989](#))

NRS 268.096 Tax on revenues from rental of transient lodging: Imposition and collection; schedule for payment; penalty and interest for late payment.

1. The city council or other governing body of each incorporated city:

(a) In a county whose population is 700,000 or more, shall impose a tax at a rate of 2 percent; and

(b) In a county whose population is less than 700,000, shall impose a tax at the rate of 1 percent, ➡ of the gross receipts from the rental of transient lodging in that city upon all persons in the business of providing lodging. This tax must be imposed by the city council or other governing body of each incorporated city, regardless of the existence or nonexistence of any other license fee or tax imposed on the revenues from the rental of transient lodging. The ordinance imposing the tax must include a schedule for the payment of the tax and the provisions of subsection 4.

2. The tax imposed pursuant to subsection 1 must be collected and administered pursuant to [NRS 268.095](#).

3. The tax imposed pursuant to subsection 1 may be collected from the paying guests and may be shown as an addition to the charge for the rental of transient lodging. The person providing the transient lodging is liable to the city for the tax whether or not it is actually collected from the paying guest.

4. If the tax imposed pursuant to subsection 1 is not paid within the time set forth in the schedule for payment, the city shall charge and collect in addition to the tax:

(a) A penalty of not more than 10 percent of the amount due, exclusive of interest, or an administrative fee established by the governing body, whichever is greater; and

(b) Interest on the amount due at the rate of not more than 1.5 percent per month or fraction thereof from the date on which the tax became due until the date of payment.

5. As used in this section, “gross receipts from the rental of transient lodging” does not include the tax imposed or collected from paying guests pursuant to this section or [NRS 244.3352](#).

(Added to NRS by [1983, 476](#); A [1987, 901](#), [1714](#); [1989, 168](#), [909](#); [1991, 467](#); [1997, 2460](#); [2011, 1156](#))

APPENDIX D

Examples to Clarify Section 5.1

Room Tax Exemptions

Appendix D

Examples to Clarify Section 5.1 Room Tax Exemptions

5.1. More than Twenty-Eight (28) Day Rental Exemptions Examples

Case 1:

A paying guest arrives on March 1st and pays for the first twenty-eight (28) days of stay; this guest is tax exempt through March 28th and any consecutive days stayed thereafter.

Case 2:

A paying guest arrives on March 1st and pays for the first twenty-eight (28) days of stay. However, this guest leaves on March 24th, therefore terminating the twenty-eight (28) day exemption. Room taxes owed from March 1st through March 23rd shall be deducted from the room rental refund of the payment of March 24th through March 28th.

Case 3:

A paying guest arrives on March 1st, pays weekly or daily through March 28th; this guest is responsible for room taxes through March 28th and becomes tax exempt on March 29th. Any consecutive days stayed thereafter would be tax exempt.

Case 4:

A paying guest arrives on March 1st and pays through March 7th. This guest is responsible for room taxes through March 7th. However, this guest has decided to stay for at least the next twenty-eight (28) days or more, this guest can pay the next twenty-eight (28) days in advance without room tax being charged, on those next twenty-eight (28) days, provided this guest stays through April 4th. (Even if the guest stays through April 4th, the room tax already paid through March 7th is not to be refunded.) However, if the guest does not stay through April 4th or the entire next twenty-eight (28) days, the following applies:

1. If the above paying guest leaves on March 24th, all of the stay would be taxable. Room taxes would be owed for the first twenty-four (24) days. Since tax has already been paid from March 1st through March 7th; then seventeen (17) days of additional room tax shall be deducted from shall be deducted from the room rental refund of the payment of March 24th through April 4th.
2. If the above paying guest leaves on March 31st, then room taxes would be owed for the first twenty-eight (28) days of stay. Since tax has already been paid from March 1st through March 7th; then twenty-one (21) days of additional room tax shall be deducted from the room rental refund of the payment of March 31st through April 4th. The stay on March 29th and 30th would be tax exempt.

5.2. Governmental Exemptions Documentation References and Samples

Please use the following website links to assist in validating a governmental exemption claim.

<https://smartpay.gsa.gov/smarttax/tax-information-by-state/nevada/>

<https://smartpay.gsa.gov/smarttax/recognizing-your-account/>

<https://www.state.gov/hotel-tax-exemption/>

For Tax Exemption Verification of Foreign Missions - U.S. Department of State

https://egov.ofm.state.gov/tecv?_gl=1*1eahv39*_gcl_aw*R0NMLjE3MzQwMTk3ODUuRUFJYUIRb2JDaE1Jb2FTdTFNNmlpZ01WTIR4RUNCMHpPaU9GRUFBWUFpQUFFZ0s2aV9EX0J3RQ..*_gcl_au*NDkwMDE5NjA4LjE3MzQwMTk2ODQ.*_ga*MTYwNTI5MzY3OS4xNzM0MDE5Njg0*_ga_N6Y255Y5X2*MTczNjl3MDQzMzMS4xLjEuMTczNjl3MDY5OC42MC4wLjA

Summary: an ordinance establishing various provisions regulating the operation of short-term rental properties in Carson City.

BILL NO. 108

ORDINANCE NO. 2026 - 11

AN ORDINANCE RELATING TO SHORT-TERM RENTAL PROPERTIES; ESTABLISHING VARIOUS PROVISIONS FOR THE ISSUANCE OF A BUSINESS LICENSE TO OPERATE A SHORT-TERM RENTAL PROPERTY; ESTABLISHING VARIOUS PROVISIONS FOR LICENSING REQUIREMENTS AND THE PAYMENT OF ANNUAL FEES TO OPERATE A SHORT-TERM RENTAL PROPERTY; ESTABLISHING PROVISIONS REQUIRING THE PAYMENT OF A TRANSIENT LODGING TAX FOR THE OPERATION OF A SHORT-TERM RENTAL PROPERTY; ESTABLISHING VARIOUS PROVISIONS PROHIBITING CERTAIN CONDUCT RELATING TO THE OPERATION OF A SHORT-TERM RENTAL PROPERTY; ESTABLISHING PROVISIONS FOR SAFETY INSPECTIONS AND SANITATION REQUIREMENTS APPLICABLE TO SHORT-TERM RENTAL PROPERTIES; ESTABLISHING PENALTIES; REVISING CERTAIN DEFINITIONS RELATING TO THE PAYMENT OF A TRANSIENT LODGING TAX; REVISING THE TABLE OF PERMITTED USES IN VARIOUS ZONING DISTRICTS TO INCLUDE SHORT-TERM RENTAL PROPERTIES IN CERTAIN ZONING DISTRICTS; AND PROVIDING OTHER MATTERS PROPERLY RELATED THERETO.

The Board of Supervisors of Carson City does ordain:

SECTION I:

That Title 4 (LICENSES AND BUSINESS REGULATIONS) is hereby amended (**bold, underlined text** is added) by adding thereto a new chapter 4.40 (SHORT-TERM RENTAL PROPERTIES) with new sections as follows:

Chapter 4.40 – SHORT-TERM RENTAL PROPERTIES

4.40.010 – Declaration of intent and purpose. (NRS 244.146, 244.195 and 244.335)

The Board of Supervisors hereby finds and declares that:

1. The State of Nevada has a long, established history and public policy of recognizing the significance of both personal and real property rights.

2. The use of a person's real property as a short-term rental property may help facilitate an increase in tourism and thereby have a positive impact on the local economy through the availability of additional variety in lodging options.

3. The comprehensive regulation of short-term rental properties is vital for the purpose of mitigating against the improper use of short-term rental properties that could be disruptive in residential zoning districts and impair the quiet enjoyment of property by neighboring property owners.

4. Pursuant to state law, the Board of Supervisors has all powers necessary or proper to address matters of local concern for the effective operation of county government, and transient lodging in Carson City is a matter of local concern.

5. Therefore, the provisions of this chapter are hereby established to accomplish the purposes set forth in this section.

4.40.020 – Definitions. (NRS 244.146, 244.195 and 244.335)

As used in this chapter, unless the context otherwise requires, the words and terms defined in this section have the meanings ascribed to them:

1. "Department" means the Carson City Department of Community and Economic Development.

2. "Director" means the Director of the Department.

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

4. "Short-term rental property" means a residential unit that is rented as transient lodging.

5. "Transient lodging taxes" has the meaning ascribed to it in CCMC 4.08.040.

4.40.030 – Applicability of other business license requirements. (NRS 244.146, 244.195 and 244.335)

When not otherwise inconsistent with the provisions of this chapter, the applicable provisions of chapter 4.04 of CCMC relating to a business license apply equally to a business license for the operation of a short-term rental property that may be issued pursuant to this chapter.

4.40.040 – Business license required; administration of chapter. (NRS 244.146, 244.195 and 244.335)

1. It is unlawful for any person to operate a short-term rental property without a business license that is issued pursuant to this title.

2. The Department shall administer the provisions of this chapter.

4.40.050 – Records: maintenance by Department. (NRS 244.146, 244.195 and 244.335)

1. The Department shall maintain a record of:

(a) Every residential unit that has been issued a business license to operate as a short-term rental property.

(b) Every person whose application for the operation of a short-term rental property has been denied.

(c) Every notice of violation and any corresponding investigation conducted by the Department that resulted in the issuance of the notice of violation.

(d) Rulings or decisions issued by a hearing officer on an appeal filed to contest a notice of violation issued pursuant to this chapter.

2. Except as otherwise prohibited by subsection 3 or by state or federal law or any regulations adopted thereto, records kept in the office of the Department must be open to the public for inspection.

3. The records described in subsection 1 must be retained, at a minimum, for the period required by the applicable retention schedules established under state law.

4. The Department shall not require any person who submits a complaint to the Department concerning an alleged violation of this chapter to provide personal identifying information.

4.40.060 – Business license to operate short-term rental property: fee; application requirements. (NRS 244.146, 244.195 and 244.335)

1. A business license to operate a short-term rental property must not be issued:

(a) For any property other than a property that is currently used as a lawful permanent dwelling with common spaces for living, eating and cooking.

(b) For any property located in an industrial or public zoning district, as shown in the table of permitted uses set forth in CCMC 18.04.187.

(c) For more than one residential unit in a property.

(d) To any person who holds an active business license to conduct any other activity on the premises of the same residential unit proposed to be used as a short-term rental property.

(e) To any person who is not the owner of record of the residential unit, as indicated in the official records of the Carson City Assessor, that is intended to be used as the short-term rental property.

2. A person may apply for a business license to operate a short-term rental property by submitting a written application to the Department upon a form and in the manner prescribed by the Department, accompanied by the application fee in the amount of \$25 as required by subsection 2 of CCMC 4.04.020. A separate application, application fee and annual business license fee as set forth in CCMC 4.40.090 are required for each residential unit proposed to be used as a short-term rental property. The application must:

(a) Contain the name, mailing address, telephone number and electronic mail address of the owner of the residential unit proposed to be used as the short-term rental property.

(b) Contain the physical address of the residential unit intended to be used as the short-term rental property.

(c) Contain the name, telephone number and electronic mail address of a designated responsible party.

(d) Describe the type of residential unit that is proposed to be used as the short-term rental property.

(e) Identify the number of bedrooms in the residential unit, subject to verification by the Department, and the proposed maximum number of occupants for the duration of each rental period for the short-term rental property which must not exceed at any time twice the number of bedrooms within the residential unit. The number of bedrooms may be determined by the Director at his or her sole discretion based on documentation or information that the Director deems to be a reliable source, including, without limitation, information gathered by a visual inspection of the property.

(f) Identify the number of hot tubs, swimming pools and fire pits, if any, that are located on the premises of the property or proposed to be located on the premises of the property.

(g) State whether the property is located within a common-interest community and whether the operation of a short-term rental property is prohibited by the governing documents or covenants, conditions and restrictions of the common-interest community.

(h) Include any other information deemed necessary by the Director.

3. If the property for which an application for a business license is submitted pursuant to this section is located within a common-interest community, the application must also include an attestation by the applicant stating that the governing documents and the covenants, conditions and restrictions of the common-interest community do not prohibit the use of the property as a short-term rental property.

4. The license requirements set forth in this section shall be in addition to, and not in lieu of, the requirements set forth in CCMC 4.04.110 and any other requirement as established by any other law, regulation or provision of CCMC not otherwise specifically addressed in this chapter.

5. As used in this section:

(a) “Common-interest community” has the meaning ascribed to it in NRS 116.021.

(b) “Governing documents” has the meaning ascribed to it in NRS 116.049.

(c) “Responsible party” means a person who is responsible for and able to respond to an inquiry from the Department or an occupant of the short-term rental property in not more than 30 minutes from the time the inquiry is made concerning any emergency, disturbance, nuisance or an alleged violation of this chapter created by the short-term rental property.

4.40.070 – Code of conduct required. (NRS 244.146, 244.195 and 244.335)

1. In addition to the application required by CCMC 4.40.060, an applicant shall also provide to the Department a code of conduct for review by the Director. The code of conduct must be made in writing and set forth the rules that are intended to govern the conduct of all occupants and any authorized visitors of the proposed short-term rental property. The code of conduct must include, at a minimum, the following information:

(a) The maximum occupancy limit for the short-term rental property.

(b) A statement clearly identifying the prohibited conduct described in CCMC 4.40.130.

(c) A statement clearly specifying the days and times when bear-proof garbage bins must be placed outside for waste collection, the location for the placement of the bins and when the bins must be removed from the collection location.

(d) A statement explaining that the short-term rental property may be subject to safety inspections during the term of rental from time to time as may be deemed necessary by the Department, and that the occupant must make the residential unit available for such inspections upon receiving 24 hours’ notice from the owner of the short-term rental property or the City.

(e) Any other rules, policies or procedures that the owner of the short-term rental property wishes to impose on occupants and their guests.

2. The Director may require amendments to the code of conduct as deemed necessary for the purpose of compliance with the provisions of this chapter before an application that is submitted pursuant to CCMC 4.40.060 is approved.

3. The owner of the short-term rental property shall keep a printed copy of the code of conduct in a conspicuous area on the premises of the short-term rental property at all times throughout the duration of any rental period.

4.40.080 – Approval or denial of business license. (NRS 244.146, 244.195 and 244.335)

1. The Department shall, upon receipt of a completed application that is submitted in accordance with CCMC 4.40.060, approve or deny the application as soon as reasonably practicable.

2. In addition to the application requirements set forth in CCMC 4.40.060, the Department may require a physical inspection of the residential unit proposed to be used as the short-term rental property as a condition of approval.

3. If the Department denies an application for a business license to operate a short-term rental property, the Department must provide to the applicant written notice of the decision that includes the reasons for the denial. The applicant may appeal the decision in accordance with CCMC 4.04.180.

4.40.090 – Annual business license fee. (NRS 244.146, 244.195 and 244.335)

In addition to the application fee required by CCMC 4.40.060, the Department shall charge an annual business license fee in the amount of \$500 to operate a short-term rental property.

4.40.100 – Renewal. (NRS 244.146, 244.195 and 244.335)

1. In addition to any other requirement set forth in CCMC 4.04.074 for the renewal of a business license, a business license for the operation of a short-term rental property must not be renewed for any person who is delinquent in the payment of a fine that has been levied for a violation of this chapter pursuant to a notice of violation issued in accordance with CCMC 4.40.160.

2. If the Department denies the renewal of a business license to operate a short-term rental property, the Department must provide to the person written notice of the decision and include the reasons for the denial. The applicant may appeal the decision in accordance with CCMC 4.04.180.

4.40.110 – Payment of transient lodging taxes required. (NRS 244.146, 244.195, 244.335 and 244.3351 et seq.)

A person who operates a short-term rental property shall pay the applicable transient lodging taxes, as that term is defined in CCMC 4.08.040, in the amounts and in the manner required by chapter 4.08 of CCMC.

4.40.120 – Transfer of license prohibited; license as revocable privilege. (NRS 244.146, 244.195 and 244.335)

A business license that is issued to operate a short-term rental property under the provisions of this chapter:

1. May not be transferred to any other person or any other property and expires automatically upon the transfer in ownership of the property; and

2. Is a revocable privilege and the holder of such a license does not acquire thereby any vested right.

4.40.130 – Prohibited conduct. (NRS 244.146, 244.195 and 244.335)

1. The holder of a business license issued pursuant to this chapter shall ensure that his or her short-term rental property:

(a) Is equipped with bear-proof garbage bins for the disposal of waste and that no other garbage bins are used for disposal. A garbage bin must not be placed outside for waste collection more than one day before the regularly scheduled day for waste collection and must not remain outside for more than one day after the day on which the waste has been collected. For the purposes of this subsection, a garbage bin is bear-proof if it is constructed of metal or other heavy-duty material and is specifically constructed by the original manufacturer of the bin to be inaccessible to bears when properly used.

(b) Is not used by any person to hold a function or event, including, without limitation, a wedding, if the function or event results in a gathering of people that exceeds in number the maximum number of persons that may occupy the short-term rental as authorized by this chapter.

(c) Is not used by any person in a manner that disturbs the peace, including, without limitation, the use of any musical instrument or electronic device that amplifies noise on or purposefully toward the exterior premises of the property between 9:00 PM and 7:00 AM each day.

(d) Is not used by any person in a manner that creates a safety or fire hazard, including, without limitation, the use of a wood-burning fire pit or fireplace on the exterior premises of the property at any time. A gas-operated fire pit or fireplace may be used on the exterior premises of the property only during days when a “Red Flag Warning” or equivalent warning has not been issued by the National Weather Service to indicate that a change in the weather or a combination of weather patterns has created an elevated risk for wildfires.

2. Nothing in this section shall be construed to limit or prohibit the holder of a business license from imposing requirements on occupants of his or her short-term rental

property as additional conditions that are more restrictive than the minimum requirements set forth in subsection 1.

4.40.140 – Safety inspections; duties and authority. (NRS 244.146, 244.195 and 244.335)

1. The holder of a business license to operate a short-term rental property shall at all times maintain his or her residential unit in a clean, safe and habitable condition by ensuring that:

(a) All mechanical, electrical and plumbing fixtures and systems are kept in proper working condition.

(b) All essential utilities, including, without limitation, water, sewer and electric services, are connected and that all City utility accounts, if any, are in good standing.

(c) A fully operational smoke alarm is installed in each bedroom.

(d) A fully operational carbon monoxide detector is installed on each floor.

(e) A fully operational fire extinguisher that has not expired is kept on the premises.

(f) A binder containing information about the short-term rental property which must include, at a minimum, contact information for the responsible party, as that term is defined in CCMC 4.40.060, the Department, the Carson City Sheriff's Office and the Carson City Fire Department, is kept on the premises.

2. The Department may schedule and conduct:

(a) An annual safety inspection of any short-term rental property for compliance with this section.

(b) A site inspection of any short-term rental property as deemed necessary by the Department for compliance with the provisions of this chapter by providing not less than 48 hours' written notice to the holder of the business license to operate the short-term rental property.

3. The willful failure or refusal of a person to reasonably cooperate with the Department to schedule and facilitate an inspection as authorized by this section is grounds for the immediate suspension of the person's business license to operate the short-term rental property. A decision by the Department to immediately suspend a business license under this section may be appealed in accordance with CCMC 4.04.180.

4.40.150 – Sanitation protocol; duties and authority. (NRS 244.146, 244.195 and 244.335)

1. The Department shall coordinate with the Department of Health and Human Services to assist in the development and preparation of a uniform sanitation protocol for short-term rental properties. The protocol must be provided to every holder of a business license issued pursuant to this chapter and:

(a) Be written in clear and concise terms on a form prescribed by the Director of the Department of Health and Human Services.

(b) Include, without limitation, proper sanitation or disinfection requirements and recommendations to ensure the health, safety and general welfare of occupants of short-term rental properties, and maintenance and safety requirements for the use of any hot tub or swimming pool located on the premises of a short-term rental property.

2. If a short-term rental property has on its premises a hot tub or swimming pool, the owner of the property must provide to the Department a written plan or schedule for continuous maintenance and provide to the Department, upon request, a maintenance log or other documentation verifying that any scheduled maintenance has been completed. The Department shall provide to the Director of the Department of Health and Human Services a copy of the plan or schedule for continuous maintenance for his or her review and approval.

3. If the Director of the Department of Health and Human Services determines that the plan or schedule for continuous maintenance of a hot tub or swimming pool is incomplete or deficient, he or she may recommend to the Director the immediate suspension of the person's business license to operate the short-term rental property until such time the plan or schedule is corrected. The Director may also immediately suspend a business license if any scheduled maintenance is not verified upon request. A decision by the Director to immediately suspend a business license pursuant to this subsection may be appealed in accordance with CCMC 4.04.180.

4.40.160 – Violations of chapter; penalties; appeal. (NRS 244.146, 244.195 and 244.335)

1. A person who violates any provision of this chapter:

(a) For the first offense, shall be issued a written warning from the Department.

(b) For the second offense, shall pay to the City a fine of \$500.

(c) For the third offense, shall pay to the City a fine of \$1,000.

(d) For the fourth offense, shall surrender his or her business license to operate a short-term rental property. The revocation of a business license pursuant to this paragraph for a fourth offense must be for a period of one year, effective from the date on which the Department issues written notice to the person in accordance with subsection 3.

2. Only violations occurring in the 24 months immediately preceding the most current violation may be considered for the purposes of subsection 1.

3. The Department shall issue a notice of violation for any offense. The notice must:

(a) Be made in writing and delivered in person or by certified mail, return receipt requested, to the address of the owner of the short-term rental property as provided in the application that was submitted pursuant to CCMC 4.40.060;

(b) Contain a statement clearly identifying the violation;

(c) Contain a statement explaining that the failure to correct the violation may result in the issuance of additional notices of violation and the suspension or revocation of the person's business license to operate his or her short-term rental property; and

(d) Establish a date by which the violation must be corrected.

4. The Director, at his or her sole discretion, may determine whether to extend the date by which a violation must be corrected or suspend or revoke the business license as the result of a person's willful failure or refusal to correct a violation in the prescribed time. In making the determination, the Director shall consider the seriousness of the violation and the reasonableness of the person's conduct in attempting to correct the violation.

5. Each violation of any provision of this chapter constitutes a separate offense, except that if one inspection of a short-term rental property that is conducted by the Department pursuant to this chapter results in the identification of multiple violations, the Director may, at his or her sole discretion, determine whether to consider all the violations as a single offense. In making this determination, the Director shall consider the seriousness of each separate violation that is identified during the time of inspection and the number of previous violations, if any.

6. The holder of a business license who is issued a notice of violation pursuant to this section may contest the notice by filing a request for an administrative hearing in accordance with CCMC 8.09.390. An administrative hearing that is requested under this subsection must be scheduled and conducted in accordance with the provisions set forth in CCMC 8.09.400 to 8.09.480, inclusive.

4.40.170 – Policy or procedure to monitor violations. (NRS 244.146, 244.195 and 244.335)

The Director:

1. Shall, in consultation and coordination with the Carson City Sheriff, develop a policy or procedure pursuant to which the Department may identify the number of calls for service to a property that is used as a short-term rental property which results in the issuance of a criminal citation that constitutes a violation of this chapter.

2. May implement a plan or measures to identify short-term rental properties that are operating without a business license, including, without limitation, the review of Internet websites that serve as hosting platforms for the advertisement and reservation of short-term rental properties.

4.40.180 – Bar from licensure. (NRS 244.146; 244.195 and 244.335)

1. A person who willfully violates the provisions of this chapter by operating a short-term rental property without a license is prohibited from applying for a license to

operate a short-term rental property for a period of one year, effective from the last day on which the Department determines the person operated the short-term rental property without a license.

2. The remedies and penalties provided in this chapter are cumulative and are in addition to any other remedies or penalties that may exist in law or equity.

SECTION II:

That Title 4 (LICENSES AND BUSINESS REGULATIONS), chapter 4.04 (BUSINESS LICENSES), section 4.04.020 (Fees and exemptions from fees) is hereby amended (**bold, underlined text** is added) as follows:

4.04.020 Fees and exemptions from fees. (NRS 244.146, 244.195 and 244.335)

1. A person may apply for a business license pursuant to CCMC 4.04.010 by submitting to the Business License Division an application on a form and in the manner prescribed by the Business License Division.

2. A person who applies for a new business license pursuant to subsection 1 must pay a nonrefundable application fee of \$25.00, due and payable at the time the application is submitted.

3. Except as otherwise provided in this title, a business license fee must be paid by the holder of a business license issued under this Title **, other than the holder of a business license issued in accordance with chapter 4.40 of CCMC to operate a short-term rental property,** in the amounts set forth below for the particular category of business, as applicable:

Independent contractors	\$42.60 per year
Out-of-town businesses	\$79.90 per year
Contract office business	\$95.90 per year
Home occupation business	\$63.85 per year
Hobby-Supplemental income business	\$26.60 per year
Contractors	\$78.75 per year
All other businesses	\$63.85 per year
Short-term business	\$22.70 per day or \$113.50 per month
Special event	\$53.25 per day, in addition to \$2.15 per vendor per day, except as otherwise provided in subsections 6, 7 and 8
Medical marijuana dispensary, marijuana retail store, or a business that is jointly located within the same premises and operates as both, subject to the limitations set forth in CCMC 4.04.130	Three percent (3%) of the gross revenue, as calculated in accordance with subsection 9
Medical marijuana cultivation facility, marijuana cultivation facility, or a business that is jointly located within the same premises and operates as both, subject to the limitations set forth in CCMC 4.04.130	Three percent (3%) of the gross revenue, as calculated in accordance with subsection 9

Medical marijuana product manufacturing facility, marijuana product manufacturing facility, or a business that is jointly located within the same premises and operates as both, subject to the limitations set forth in CCMC 4.04.130	Three percent (3%) of the gross revenue, as calculated in accordance with subsection 9
Medical marijuana testing facility, marijuana testing facility, or a business that is jointly located within the same premises and operates as both, subject to the limitations set forth in CCMC 4.04.130	Three percent (3%) of the gross revenue, as calculated in accordance with subsection 9
Marijuana distributor, subject to the limitations set forth in CCMC 4.04.130	Three percent (3%) of the gross revenue, as calculated in accordance with subsection 9

4. Except as otherwise provided in this title, the holder of a business license issued under this title **, other than the holder of a business license issued in accordance with chapter 4.40 of CCMC to operate a short-term rental property,** must pay the following additional fees in the amounts set forth below, as applicable:

Commercial rentals, including, without limitation, leased buildings and individual suites	\$0.55 per year per thousand square foot
Billboard and off-premise signs	\$426.60 per year per side
Amusement devices, including, without limitation, movie or game rental kiosks	\$13.10 per year per device
Vending machines for items, including, without limitation, food, candy, drinks and cigarettes	\$6.20 per year per machine

5. In addition to any other fee required by this title, the holder of a business license issued under this title **, other than the holder of a business license issued in accordance with chapter 4.40 of CCMC to operate a short-term rental property,** must pay an additional fee of \$2.15 per year per room, as defined in CCMC 4.08.070, or unit, as applicable, that is leased or rented as:

- (a) An apartment.
- (b) A storage unit.
- (c) A recreational vehicle park.
- (d) A motels or hotel.
- (e) A trailer park.
- (f) A promotional businesses.
- (g) A rental business as defined in CCMC 4.08.070.

6. A business license fee is not required to be paid by an institution, corporation, organization or association that is organized for a charitable, eleemosynary or civic purpose if the institution, corporation, organization or association does not expend or otherwise use any portion of its receipts for the private benefit or gain of any individual other than for the payment of wages, salaries and benefits of employees. Such an institution, corporation, organization or association is also eligible to pay a discounted rate of \$21.70 per day, in addition to \$2.15 per vendor per day, for special events.

7. A person who holds a special event that is intended to continue for an extended duration must pay a fee of \$319.14 per four (4) month period for the special event.

8. A person who holds a special event within a permanent structure on the premises for which he or she holds a business license may, in lieu of the fee set forth in subsection 3., pay a fee of \$2.15 per day per vendor for the special event.

9. The business license fee required by this section for a medical marijuana establishment or marijuana establishment is due and payable not later than thirty (30) days after the last day of each calendar quarter. For the purposes of verifying the gross revenue of a medical marijuana establishment or marijuana establishment pursuant to this subsection:

(a) The holder of the business license shall, concurrently with remittance of the required quarterly fee, provide to the Business License Division written proof of such revenue that is acceptable to the Business License Division;

(b) The holder of the business license shall provide to the Business License Division a complete and accurate copy of any written documentation relating to verification of revenue for purposes of state taxation that is required to be provided to any state agency; and

(c) The Business License Division shall, at such time and frequency the Business License Division deems most efficient, review the information submitted pursuant to paragraphs (a) and (b) to reconcile any underpayment or overpayment of a quarterly fee and issue a charge or credit as appropriate.

SECTION III:

That Title 4 (LICENSES AND BUSINESS REGULATIONS), chapter 4.04 (BUSINESS LICENSES), section 4.04.031 (Square footage fees) is hereby amended (**bold, underlined text** is added) as follows:

4.04.031 Square footage fees. (NRS 244.146, 244.195 and 244.335)

1. Except as otherwise provided in this section, the holder of a business license issued under this Title must pay a square footage fee. The square footage fee required by this section is in addition to any other fee that is required by this Title and is based on the total square footage of the area of the building in which the business is located as set forth below:

0 sq. ft. to 1999 sq. ft.	\$13.00 per year
2000 sq. ft. to 2999 sq. ft.	\$32.25 per year
3000 sq. ft. to 4999 sq. ft.	\$64.70 per year
5000 sq. ft. to 7499 sq. ft.	\$96.90 per year
7500 sq. ft. to 9999 sq. ft.	\$129.45 per year
10,000 sq. ft. to 24,999 sq. ft.	\$194.65 per year
25,000 or more sq. ft.	\$259.20 per year

2. The fees described in subsection 1. do not apply to:
- (a) A contract office business.
 - (b) A home occupation business.
 - (c) A hobby-supplemental income business.
 - (d) A short-term business.
 - (e) A special event.
 - (f) An independent contractor.
 - (g) An out-of-town business.
 - (h) A contractor, unless the contractor occupies a commercial location that is greater than 1999 square feet.
 - (i) A medical marijuana establishment.
 - (j) A marijuana establishment.
 - (h) A short-term rental property.**

SECTION IV:

That Title 4 (LICENSES AND BUSINESS REGULATIONS), chapter 4.08 (ROOM RENTAL TAX), section 4.08.070 (Rental business and room defined) is hereby amended (**bold, underlined text** is added) as follows:

4.08.070 - Rental business and room defined. (NRS 244.3351 et seq.)

1. The term "rental business" means the operation of any hotel, motel, auto court, motor court, lodge, lodging house, apartment, apartment house, apartment house hotel, rooming house, guest house, trailer court, trailer park, tourist camp, ranch resort, guest ranch, cabin or other accommodation [~~having four (4) or more rooms~~] for rental.

2. "Room," [~~"rooms,"~~] **"rooms"** and "room rentals" mean any accommodation rented by the operator of any facility described in the definition of "rental business."

SECTION V:

That Title 18 (ZONING), chapter 18.04 (ZONING DISTRICTS), section 18.04.187 (Table of permitted uses) is hereby amended (**bold, underlined text** is added) as follows:

18.04.187 Table of permitted uses. (Art. 2, § 2.220 of the Carson City Charter; NRS 278.020 and 278.250)

The permitted uses for each of the zoning districts set forth in this chapter are hereby established in the following tables:

Agriculture and Conservation Reserve Districts Use Table

P = Permitted as a primary use

S = Special use permit required (conditional use)

√ = Supplemental standards

A = Administrative permit

Blank = Prohibited

	Primary Use	A	CR
√	Accessory dwelling unit	P	P
	Agricultural services	S	S
	Agricultural	P	P
	Animal boarding facility	S	S
	Cemetery	S	S
√	Child care facility/Adult care facility	S	S
	Church	S	S
	Conservation and wildlife sanctuary	S	S
	Equestrian center	S	S
	Extraction operation		S
	Flood control facility/storm drain protection devices	A	A
	Fraternal association		S
	Livestock raising	P	P
	Municipal well facility	A	A
	Oil, gas or geothermal drilling operation	S	S
	Open Space	P	P
	Outdoor recreational facility (public or private)	S	S
	Park	P	P
	Ranch and farm hand living quarters/bunkhouses including seasonal housing	S	
√	Recreational vehicle park or campground	S	S
	Residential (limited to 1 dwelling per 20 acres or larger)	P	P
√	<u>Short-term rental property</u>	<u>P</u>	<u>P</u>
	Trails	P	P
	Utility substation	S	S
	Veterinary clinic	S	
√	Watchman's quarters	A	A
	Water storage facility	A	A
	Winery	P	A
√	Wireless communications facility	P/S	P/S

Residential Districts Use Table

P = Permitted as a primary use

S = Special Use Permit required (conditional use)

√ = Supplemental Standards

A = Administrative permit

Blank = Prohibited

	Primary Use	SF5A	SF2A	SF1A	SF21	SF12	SF6	MH12	MH6	MH1A	MHP	MFD	MFA
V	Accessory dwelling unit	A	A	A	A	S	S	S	S	A			
	Agricultural use	P	S										
	Animal shelter	S											
	Bed and breakfast inn	S	S	S						S			
	Bed and breakfast inn only within the Historic District				S	S	S						
	Cemetery	S											
	Child care facility (accessory to residential use)	S	S	S	S	S	S	S	S	S	S	S	S
	Church	S	S	S	S	S	S	S	S	S		S	S
V	Congregate care housing/senior citizen home												S
	Country club	S											
	Golf course and driving range	S											
	Kennel (within a building)	S											
	Mobilehome model units										A		
	Municipal well facility	P	P	P	P	P	P	P	P	P		P	P
	Nursery	S											
	Park	P	P	P	P	P	P	P	P	P		P	P
	Ranch and farm hand living quarters/ bunkhouses including seasonal housing	S											
	Recreation (pool, tennis court) for individual or subdivision use	P	P	P	P	P	P	P	P	P	P	P	P
V	Residence, mobile home/manufactured home	P	P	P	P	P	P	P	P	P	P	P	
	Residence, multi-family											S	P
	Residence, single-family	P	P	P	P	P	P	P	P	P	P	P	P
	Residence, two-family duplex unit on corner lots only					P	P					P	P
	Riding academy	S											

	Riding academy (accessory to residential use)		S										
	School, K-12	S	S	S	S	S	S	S	S	S		S	S
<u>√</u>	<u>Short-term rental property</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	
	Utility substation	S	S	S	S	S	S	S	S	S		S	S
	Veterinary clinic	S	S							S			
	Winery	S											
<u>√</u>	Wireless communication facility ³	S	S	S	S	S	S	S	S	S	S	S	S

Commercial and Industrial Districts Use Table

P = Permitted as a primary use

S = Special Use Permit required (conditional use)

√ = Supplemental Standards

A = Administrative permit

Blank = Prohibited

		Commercial							Industrial			
	Primary Use	RO	GO	NB	DTMU	RC	GC	TC	LI	GI	AIP	GIA
	Acetylene manufacturing and sale									S		S
	Acid manufacturing and sales (including class H products)									S		S
	Adult entertainment facility (no adult entertainment facility shall be located within one 1,000 feet of a park, church, school, residential use district or other adult entertainment facility or in any general industrial district located west of the east boundary of Sections 21, 28 and 33 of T.16 N., R. 20 E., M.D.B.M., Sections 4, 9, 16, 21, 28 and 33 of T. 15 N., R. 20 E., M.D.B.M. and Sections 4 and 9 of T.14 N., R. 20 E.) No outcall performers are permitted outside of this area									S		
<u>√</u>	Adult merchandise retail establishment (per Title 18 Appendix Division 1.19)					P	P		P	P		
	Airport accessory uses and support services										P	P
	Ambulance service and garage						S		P	P		
	Amusement arcade			S	P	S	P	P	P	P		
	Amusement devices, sales and service				S	P	P		P	P		

Animal boarding facility						S		S	S		
Animal hospital						P		P	P		
Antiques, retail			P	P	P	P	P	P	P		
Appliances repair shop			P		P	P		P	P		
Armored car service and garage						S		P	P		
Art gallery	P	P	P	P	P	P	P	P	P		
Asphalt manufacturing									S		S
Assembly, fabricating and manufacturing of products and materials								P	P	P	P
Auction sales						P		P	P		
Automobile body repair, painting, towing service and garage (vehicles must be stored within enclosed sight-obscured area).[2]						P		S	P		
Automobile pawn (accessory to automobile sales)						P		P	P		
Automobile pawn (not accessory to automobile sales)						S		P	P		
Automobile rental					P	P	P	P	P		
Automobile repair						P		P	P		
Automobile, recreational vehicle or trailer retail, new or used					P	P		P	P		
Automobile service (gas, with minor maintenance and repair service, no body repair)			P		P	P		P	P		
Automobile service station (no repair) (convenience market accessory)				S							
Automobile wash			P		P	P		P	P		
Automobile wrecking yards									S		S
Bank			P	P	P	P	P	P	P		
Bar			S	P	P	P	P	P	P		

	Barber shop	P	P	P	P	P	P	P	P	P		
	Beauty shop	P	P	P	P	P	P	P	P	P		
✓	Bed and breakfast inn	S			P	P	P	P	P	P		
	Blacksmith									P		P
	Boarding and Rooming House				P	P	P		P			
	Bottling plant								P	P		P
	Brew pub			S	P	P	P	P	P	P		
	Brewery with a tasting room							P				
	Building materials (indoor only)					P	P		P	P		
	Bulk station (fuel)									S		S
	Bus line office, service and storage garage						S		P	P		
	Bus passenger depot/Transit passenger facility				P	P	P	P	P	P		
	Business operating continually between 8 PM and 6 AM or on a 24-hour basis			S	P	P	P	P	P	P	P	P
	Butcher Shop					P	P					
	Butane, propane storage and sales									P		P
	Cabinet shop (manufacturing)						S		P	P		
	Cannery									P		P
	Carpet and floor coverings					P	P		P	P		
	Caterer				P	P	P	P	P	P		
	Cement or direct products sale									P		P
	Cemetery						S	S	P	P		
	Ceramic products with kiln				P	P	P		P	P		
✓	Child care facility/adult care facility	S	S	S	S	S	S	S	S			
	Child care facility (accessory to a business within the main building or within an accessory building)		P	P	P	P	P	P	P	S	S	S
✓	Child care facility (accessory to residential use)	S										

	Church	S	S	S	P	P	P		P			
	Clinic	S	P	P	P	P	P	S	P	P		
	Club, [supper and amusement] service				P	P	P	P	P			
	Community clubhouse		P	P		P	P	P	P	P		
	Community/regional commercial or office center (greater than 150,000 sq. ft.)				P	S	S	S	P	P		
	Concrete batch plant									S		S
V	Congregate care housing			S		S	S					
	Convention facility				P	S	P	P	P	P		
	Crematorium						S		P	P		
	Distillation of liquor									P		P
	Dog training school									P		P
	Dry cleaning plant									P		P
	Dye manufacturing									S		S
	Electroplating works									S		S
	Engraver (trophies, jewelry, home plates) (no chemical or sandblasting processes permitted)					P	P		P	P		
	Equipment rental (outside storage)						S		P	P		
	Equipment rental (within a building)			S	S	P	P	P	P	P		
	Esthetician	P	P	P	P	P	P	P	P	P		
	Excavation/mining, gravel pit									S		S
	Farmers market				P	S	S	P	P	P		
	Flea market (indoor)						S	S	S	P		P
	Flea market (outdoor)									S		S
	Foundry									S		S
	Fraternal association	S	S	S	P	P	P		P			
	Fuel storage tank facility									S		S
	Funeral home; mortuary	S	S	S		S	P		P	P		
	Gaming (limited)			P	P	P	P		P	P		
	Gaming (unlimited)			S	S	S	P	P	P	P		

	Golf course					S	S	P	S			
	Grain elevator									P		P
	Greenhouse			P		P	P	P	P	P		
	Grinding and sharpening of tools								P	P		
	Gunsmith					P	P	P	P	P		
	Health and fitness club			S	P	P	P	A	P	P		
	Hospital					S	S		P	P		
	Hotel				P	P	P	P	P	P		
	Hotel, residence				S	S	S	P	P			
	House mover									P		P
	Impound yard								S	P		P
	Indoor sports and recreation facility					S	P	P	P	P		
	Janitor and building cleaning service					S	P		P	P		
	Junk yard									S		S
	Kennel					S	P		P	P		
	Laboratory (chemist, veterinarian, and manufacturing)								P	P		P
	Laboratory (medical, optical, or dental)	S	P	P		P	P	P	P	P		
	Laundromat			P	P	P	P	P	P	P		
	Library, public or private	P	P	P	P	P	P	P	P	P		
	Machine shop						P		P	P		P
	Mail services, parcel post, post boxes			P	P	P	P	P	P	P		
	Manufacturing, fabricating and assembly of products and materials								P	P	P	P
	Manufacturing of potentially hazardous products which may produce gaseous byproducts or obnoxious odors, which have an inflammable or explosive nature, which cause dust that may be offensive to adjoining property owners, or for which the process creates excessive noise, or products or processes which may be considered to be detrimental to the public's health, safety and welfare. Uses include but are not limited to manufacturing of ammunition, creosote, disinfectants, dyes, explosives, lubrication compounds, matches, oxygen, paint, tires, chromium plating or electroplating works, hide or tallow processing, leather tanning, rendering works, and similar products and processes as determined by the Director									S		S
V	Marijuana Distributor									S		S

V	Marijuana Cultivation Facility or Medical Marijuana Cultivation Facility, limited to those areas zoned General Industrial east of the I-580 freeway and north of the north boundary of Sections 13 through 18 of Township 15 N, Range 20 E, except on any property that shares any portion of a boundary with the Carson City Airport									S		S
V	Marijuana Product Manufacturing Facility or Medical Marijuana Product Manufacturing Facility, limited to those areas zoned General Industrial east of the I-580 freeway and north of the north boundary of Sections 13 through 18 of Township 15 N, Range 20 E, except on any property that shares any portion of a boundary with the Carson City Airport									S		S
V	Marijuana Retail Store or Medical Marijuana Dispensary, limited to those areas zoned General Industrial within Sections 1, 2, 11 and 12 of Township 15 N., Range 20 E., and Section 36 of Township 16 N., Range 20 E (Highway 50 East vicinity)				S				S			
V	Marijuana Testing Facility or Medical Marijuana Testing Facility, limited to those areas zoned General Industrial east of the I-580 freeway and north of the north boundary of Sections 13 through 18 of Township 15 N, Range 20 E, except on any property that shares any portion of a boundary with the Carson City Airport									S		S
	Massage therapy	P	P	P	P	P	P	P	P	P		
	Metal ore reduction									S		S
	Metal working plant, plating, shaping and bending process									P		P
	Metallurgical lab								S	P		P
	Milling company									S		S
V	Mobile home park					S	S					
	Mobile home sales (office)					P	P		P	P		
	Motel				S	P	P	P	P	P		
	Motorcycle race track									S		S
	Motorcycle Sales, Service and Accessories					P	P		P	P		
	Municipal building	S	S	P	P	P	P	P	P	P		
	Municipal well facility	S	S	S	S	S	S	S	S	P		P
	Museum	P	P	P	P	P	P	P	P	P		
	Music studio			S	P	P	P	P	P	P		
	Newspaper print office					S	P		P	P		
	Nightclub						P	P	P	P		
	Office	P	P	P	P	P	P	P	P	P		
	Office (limited contact with general public)										P	P
	Ore dump									S		S
	Other uses not listed in the Air Industrial Park zoning district which are in keeping with the purpose of the AIP district										S	

	Outdoor entertainment facility							P	S	S		
	Outdoor recreational facility (public or private)						S	P	S			
V	Outdoor sales, permanent, subject to Title 18.02.115.8 (Outdoor Sales and Activities)					A	A	A	A	P		
V	Outside storage								S	P	S	P
	Park	P	A	A	P	P	P	P	P			
	Parking lot	A	A	A	A	P	P	P	P	P		
	Parking garage	A	S	A	S	P	P	P	P	P		
	Paving contractor large equipment, sales, service and storage									P		P
	Personal services	S	S	P	P	P	P	P	P	P		
V	Personal storage retail/office complex			S		S	P	S	P	P		
V	Personal storage within an enclosed building (no storage of paints or chemicals)						P	S	P	P	P	
	Pest control									P		P
	Pet Grooming			S	P	P	P	P	P	P		
	Pet shop			S		P	P		P	P		
	Pharmacy	S	S	P	P	P	P		P	P		
	Planning mill									P		P
	Plumbing and heating equipment and supplies						P		P	P		
	Post office			P		P	P	P	P	P		
	Power plant (electrical or gas)									P		
	Printer and/or publisher					S	P		P	P		
	Quarry, stone									S		S
	Radio studio or TV station with antenna towers								P	P		P
	Radio studio (no antennas)					P	P		P	P		
	Recreational vehicle and trailer repair						S	S	P	P		

V	Recreational vehicle park or campground (30-day maximum stay)					S	S	P	P	P		
V	Recreational vehicle park or campground (180-day maximum stay)							S				
	Recreational vehicle storage							S	P	P	S	P
	Recycling collection center						S		P	P		
	Recycling operations									P		P
V	Residence, multi-family	S	P	S	P	S	S					
V	Residence, single-family	P	P	S	P	S	S					
V	Residence, two-family	P	P	S	P	S	S					
	Restaurant, no drive-through	S		S	P	P	P	P	P	P		
	Restaurant with drive-through			S	S	P	P	P	P	P		P
	Retail sales			P	P	P	P	P	P	P		
	Rock crushing and stripping									S		S
	School, college or university				S	S	S					
	School, K-12	S	S	S	S	S	S					
	School, vocational				S	S	P			P		P
	Scrap metal processing									S		S
	Septic tank service									P		P
	Sewer service equipment yard									S		S
	Sheet metal shop									P		P
V	<u>Short-term rental property</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>				
	Sign painting and lettering						P	P	P	P		
	Slaughterhouse									S		S
	Sports arena						P		P	P		
	Stockyard									S		S
	Stone grinding									P		P
V	Storage containers (permanent)					S	S	S	A	A	A	A
V	Storage containers (up to 90 days) subject to Division 1					A	A	A	A	A	A	A

	and 1.10 Personal Storage of the Development Standards											
V	Street vendor (subject to development standards; limited to DTMU and RC)				P	S						
	Tattoo parlor					S	P		P	P		
	Taxidermist						P		P	P		
	Theater				P	P	P	P	P	P		
	Thrift store					P	P		P	P		
	Tire rebuilding, retreading									P		P
	Tire sales, repair and mounting					P	P		P	P		
	Topsoil stripping									S		S
	Tract sales office, temporary	A	A	A		A	A		A	A		
	Tractor service								P	P		P
	Trailer rental or truck rental					S	P		P	P		
	Transfer station									S		S
	Tree service								P	P		P
	Truck depot, parking, repair									P		P
	Truck rental or trailer rental					S	P	S	P	P		
	Truck stop						S	S	S	P		
	Upholstery (wholesale, retail, installation and incidental manufacturing)						P		P	P		
	Utility substation	S	S	S	S	S	S	S	S	S	S	S
	Veterinary clinic			S	P	S	P		P	P		
	Water, oil, gas or geothermal drilling operations									S		S
	Warehouse						P	S	P	P		
V	Watchman's quarters							A		A	A	
	Wedding chapel/Event venue/Party venue				P	P	P	P	P	P		
	Welding shop									P		P
V	Wireless communication facility	P/S	P/S	P/S	P/S	P/S	P/S	P/S	P/S	P/S	P/S	P/S

Welding supplies and gases (retail and wholesale sales) (no filling or repair of cylinders)						S		S	P		P
Wind/Solar Farm									S		
Youth Recreation Facility					S	S	S	P	P		

Public Districts Use Tables

P = Permitted as a primary use

S = Special Use Permit required (conditional use)

V = Supplemental Standards

A = Administrative permit

Blank = Prohibited

	Primary Use	P	PN/PC	PR
	Agricultural use			S
	Airports			S
	Animal shelter	S	S	S
	Buildings and facilities owned, leased or operated by the city of Carson City, Carson City unified school district or any other district, state of Nevada or the government of the United States if over 2,500 sq. ft.	S	S	S
	Buildings and facilities owned, leased or operated by the city of Carson City, Carson City unified school district or any other district, state of Nevada or the government of the United States if under 2,500 sq. ft.	P	P	P
	Bus passenger depot/transit passenger facility	S	S	S
	Cemetery	S	S	S
V	Child care facility/Adult care facility	S	S	S
	Civic auditorium and theater	S	S	S
	Clinic	S	S	S
	Community institution (non-profit)	S	S	S
V	Congregate care housing	S	S	S
	Conservation and wildlife sanctuary			S
	Convention facility			S
	Corporate yard	S	S	S
	Equestrian center			S
	Fairground/theme park			S
	Farmer's market	S	S	S
	Fire station	S	S	S
	Fuel storage tank facility			S
	Golf course			S
	Heliports			S
	Hospital	S	S	S
	Impound yard			S

	Library	S	S	S
	Military site	S		S
	Municipal garage			S
	Municipal well facility	P	P	P
	Museum	S	S	S
	Nursery			S
	[Open space]	P	P	P
	Outdoor recreation	S	S	S
v	Outside storage	S	S	S
	Park	P	P	P
	Parking lot, public	S	S	S
	Pavilion/stadium			S
	Prison			S
	Public utility building			S
	Quarry/extraction site			S
v	Recreational vehicle park or campground	S		S
	School	S	S	S
	Sheriff's office and jail		S	
v	Storage containers	S	S	S
	Summer camp	S	S	S
	Trail	P	P	P
	Transfer station/sanitary landfill			S
	Utility substation	S	S	S
	Warehouse over 2,500 sq. ft.			S
	Warehouse under 2,500 sq. ft.			P
	Wastewater treatment facility	S		S
v	Watchman's quarters			S
	Water, oil, gas or geothermal drilling operations	S		S
	Water storage facility	S	S	S
	Wildlife park/preserves/habitat area			P
v	Wireless communications facility	P/S	P/S	P/S
	Zoo			S

SECTION IV:

That no other provisions of the Carson City Municipal Code are affected by this ordinance.

PROPOSED on _____, 2026.

PROPOSED by _____.

PASSED on _____, 2026.

VOTE:

AYES:

NAYS:

ABSENT:

LORI BAGWELL, Mayor

ATTEST:

WILLIAM SCOTT HOEN, Clerk-Recorder

This ordinance shall be in force and effect from and after the 1st day of the month of November of the year 2026.