

TRANSIENT LODGING LICENSE TAX
FINAL NOTIFICATION
July 2, 2010

The purpose of this final notification is to inform you that the Board of County Commissioners (“Board”), at their July 1, 2010 meeting, approved the Transient Lodging License Tax Ordinance.

- A copy of the Proposed Ordinance No. 2010-1317 was mailed to you with the first notification on April 6, 2010.
- A second notification was mailed out May 20, 2010 stating the first reading of the ordinance was rescheduled for the Board’s June 3, 2010 meeting.
- The second reading of the ordinance was heard at the Board’s July 1, 2010 meeting, at which time it was enacted.

The effective date to begin collecting the 3% Transient Lodging License Tax is August 1, 2010. We realize that many of you have entered into contracts that haven’t taken this new tax into consideration. However, this tax will need to be collected for occupancies beginning August 1, 2010.

There is a statutory procedure aggrieved businesses must follow to object to the enacted ordinance. *See* NRS 237.100. This is set out in the ordinance previously mailed with the earlier notification at Section 3.70.140. A copy of this written procedure is also available from the Clerk to the Board.

Enclosed you will find a copy of the revised Transient Occupancy & License Tax Return, which reflects the new rate of 13% (10% for Transient Occupancy Tax and 3% for Transient Lodging License Tax). Please discontinue use of the former return and use this new return effective as of the date of your remittance for August 2010 room tax, which will be due September 1, 2010 and delinquent September 30, 2010.

This new return requires a 1% per month interest charge to be included for all delinquent taxes, in addition to the 10% penalty. (Please refer to page 10, section V, subsection A of the Douglas County Room Tax Policies and Procedures manual.) Please complete ALL lines on this new form. Mail the original completed return along with a copy to Douglas County and keep an additional copy for your records. This form may be downloaded from the Douglas County website at <http://cltr.douglascountynv.net/forms/RoomTaxForm.pdf>

Thank you for your time and consideration of this notification. If you have any questions, please contact the Comptroller’s Office at 775-782-9097.
