

ORDINANCE NO. 14-004

SUMMARY: AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF EUREKA COUNTY, STATE OF NEVADA, TO AMEND THE JULY 2014 EDITION OF THE EUREKA COUNTY CODE, TITLE 4, LICENSES, PERMITS, AND TAXES, BY REVISION, MODIFICATION AND EXTENSION, BY AMENDING CHAPTER 50, COUNTY ROOM TAX, TO CLARIFY THERE ARE NO EXEMPTIONS OR EXCEPTIONS OTHER THAN THOSE LISTED IN SECTION .040, AND OTHER MATTERS PROPERLY RELATING THERETO.

TITLE: THIS ORDINANCE SHALL BE KNOWN AS THE 2014 COUNTY ROOM TAX ORDINANCE.

The Board of Commissioners of Eureka County, a political subdivision of the State of Nevada, does hereby ordain:

The 2014 Eureka County Code is hereby amended pursuant to the procedural requirements of N.R.S. 244.095 and N.R.S. 244.100. Title 4, Licenses, Permits, and Taxes, Chapter 50, County Room Tax, shall hereafter read as follows:

Chapter 50 - COUNTY ROOM TAX

.010 Definitions

Unless it is apparent from the context that another meaning is intended, the following words and phrases when used herein shall have the meaning as hereinafter defined:

- A. "County" means the County of Eureka, state of Nevada.
- B. "County Board" means the Board of County Commissioners, County of Eureka, State of Nevada.
- C. "Gross income" means the gross revenue received for the rental of rooms, less the license tax required and less any other excise tax required by law to be included in or added to the rental price of rooms and which are to be collected from a customer or renter.
- D. "Lessee" means any person operating or conducting a rental business.
- E. "Licensee" means any person operating or conducting a rental business.

- F. "Person" means any person, firm, partnership, association, corporation, individual, executor, administrator, trustee, receiver, or other representative.
- G. "Rental business" means the operation of any hotel, motel, auto or motor court, lodge or cottages, lodging houses, apartment, apartment houses, apartment house hotel or motel, rooming house, trailer court, trailer park, tourist camp, tourist cabins, tourist cottages, or other accommodations having four (4) or more rooms for rent.
- H. "Room tax" means a tax imposed herein and by the authority of the Laws of Nevada and especially Nevada Revised Statutes Section 244.335, and all amendments thereto.
- I. "Tax administrator" means the County Assessor.

.020 Imposition and rate

There is fixed and imposed a license tax on every person operating, conducting or engaged in a rental business within the County in the amount of eight percent (8%) of the gross income received or derived from room rentals received by said persons from such endeavor, business, or enterprise, said tax to be levied for revenue and regulations of such endeavors, businesses, or enterprises.

.030 License required

It is unlawful for any person, either for himself or for another, to commence or to carry on any rental business within the County without having first procured a license from the County Assessor so to do, provided that such license may be secured within ten (10) days of commencement of a rental business; the license, however, to bear date as of the day of commencement of rental business and to be retroactive thereto. License shall be obtained upon written application to the County Assessor. The license issued shall be posted in a conspicuous place upon the business premises.

.040 Exemptions and exceptions

There shall be exempted from the license tax, each rental of a room or rooms whereby the lessee obtains said room, or rooms, for a period of twenty-eight (28) days or more and the price to be paid for the rental of the room, or rooms, is negotiated on such period of time. There are no other exemptions or exceptions from the license tax.

.050 Collection

Each licensee is, and shall be, required to add the requisite tax to the rental price of the room and shall obtain from lessee of the room, in addition to the rental price, the required tax. All registration cards or other documents or records maintained by the licensee shall be so drawn or made so that the amount of the tax shall be shown or computed separately from the rental price of the room. All lessees except for those exempted by Section .040 shall pay the requisite tax; there are no exceptions or exemptions.

.060 Notice - Display

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

NOTICE

This business is required by law to collect a tax in the amount of 8% on the rental of any room for a period of less than 28 days.

The Management

.070 Authority to collect

The County Tax Assessor is authorized and empowered to collect the revenue and proceeds of the room tax, interest and penalties, and is further empowered to enforce the provisions of this chapter by all appropriate and lawful means and to bring suit for any money or revenue due hereunder.

.080 Payment of tax, interest and penalties

- A. The licensee shall pay the required tax to the Tax Assessor on or before the tenth (10th) day of the month following the month when such tax shall accrue (the tax shall accrue as of the time the room is rented). The licensee shall have a grace period of five (5) days within which to pay the tax to the tax administrator, but in the event such tax is not paid on or before the fifteenth (15th) day of the month following the month in which it accrues, then the licensee shall pay a penalty of ten percent (10%) of the unpaid, due and delinquent tax, plus interest at the rate of one percent (1%) per month on such delinquent room tax from the date of delinquency, that is, the fifteenth (15th) day of the month, to the date of payment of such tax, but the interest shall in no event exceed thirty percent (30%) of the tax. The licensee shall also pay the

cost of collection of the tax, penalty, and interest including court costs and attorney fees.

- B. The County Assessor, at his discretion, may permit the licensee to pay the tax on a quarterly basis rather than a monthly basis, no such payment privilege to be allowed, however, until the licensee has first obtained written consent from the County Assessor. Payments to be made on the quarterly basis shall likewise be due on or before the tenth (10th) day of the month following the quarterly period and shall become delinquent if not paid on or before the fifteenth (15th) day of the month following the quarterly period.

.090 License term

The license required hereunder shall be issued on a fiscal-year basis of July 1st through June 30th. No license issued hereunder shall be transferable. There shall be no charge made to the licensee for such license.

.100 Examination of records

The County Assessor and his duly authorized and acting employees and agents is empowered during regular business hours to examine all the books, papers, and records of any licensee or person operating a rental business and to make investigations in connection therewith.

.110 Disposition of proceeds

The Board of County Commissioners shall use the revenue received from the provisions of this chapter for any and all lawful, governmental purpose pursuant to the powers and authority given the Board of County Commissioners by the Nevada Revised Statutes Sections 244A.599 et seq., as shall be consistent with such statutory provisions.

.120 Refunds

The County Assessor shall have the authority to refund, without interest, to the licensee, any tax improperly collected by the County Assessor.

.130 Violation - Penalty

Every person who in the County, either for himself or as an agent of another, commences, engages in, conducts, or carries on any rental business for which a license is herein required without first procuring such license or 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 of not exceeding one hundred (\$100.00) dollars.

Effective Date:

This Ordinance shall be effective upon adoption and publication as provided by the Nevada Revised Statutes.

PROPOSED on the 6th day of November, 2014.

PROPOSED by Commissioner Goicoechea, Ithurralde and Sharkozy.

PASSED on the 19th day of December, 2014.

AYES: Commissioners GOICOECHEA, ITHURRALDE, SHARKOZY

NAYS: Commissioner NONE.

ABSENT: Commissioner NONE.

ABSTENTIONS: Commissioner NONE.

Business Impact Statement:

Pursuant to N.R.S. Chapter 237 the following business impact statement is prepared:

1. The proposed ordinance is not likely to impose a direct and significant economic burden upon a business or businesses.
2. The proposed ordinance is not likely to directly restrict the formation, operation or expansion of a business or businesses.

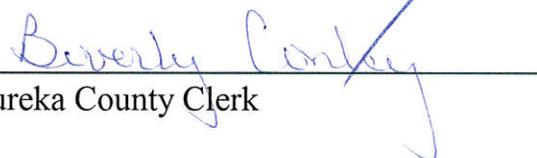
These determinations are made because there is no additional provision which places a burden on business that does not already exist by law to impose room tax.

THE BOARD OF COMMISSIONERS OF EUREKA COUNTY, a political subdivision of the State of Nevada



JJ Goicoechea, Chairman

ATTEST:



Eureka County Clerk

This Ordinance shall be in force and effect from and after the 9th day of January, 2015.