

ASSEMBLY BILL NO. 363—ASSEMBLYWOMAN NGUYEN

MARCH 22, 2021

Referred to Committee on Government Affairs

SUMMARY—Revises provisions governing transient lodging.
(BDR 20-636)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to transient lodging; requiring the governing body of a county or city to establish certain requirements relating to the rental of residential units as transient lodging; requiring certain persons to obtain a permit for the rental of a residential unit as transient lodging; setting forth various requirements to obtain such a permit; requiring certain accommodations facilitators to collect and remit taxes on the rental of residential units as transient lodging; revising provisions relating to the authority of a county or city to require a hosting platform to provide certain reports and information to the county or city; providing a penalty; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires the governing body of a county or city to adopt an ordinance defining the term “transient lodging” for the purposes of all taxes imposed by the governing body on the rental of transient lodging. (NRS 244.33565, 268.0195) This bill establishes various requirements for: (1) a person who seeks to provide for rent a residential unit or a room or space within a residential unit for the purposes of transient lodging independently or using an accommodations facilitator; and (2) an accommodations facilitator.

Sections 13 and 25 of this bill require the governing body of a city or county to include residential units and rooms or spaces in residential units in the definition of “transient lodging” for the purposes of all taxes imposed on the rental of transient lodging.

Sections 7 and 20 of this bill require a governing body to adopt an ordinance regulating: (1) the rental of a residential unit or a room or space within a residential unit for the purposes of transient lodging; and (2) accommodations facilitators.



15 **Sections 8 and 21** of this bill require a person who provides for rent a
16 residential unit or a room or space within a residential unit to hold a permit issued
17 by the governing body of the county or city in which the residential unit is located
18 and a state business license.

19 **Sections 9 and 22** of this bill set forth the requirements to obtain a permit from
20 the governing body of a county or city, which require a person to submit an
21 application to the governing body and the governing body to hold a public hearing
22 on the application. **Sections 9 and 22** also establish various requirements for the
23 holder of a permit, including requirements to pay an annual fee to the governing
24 body for the permit, designate a local representative for the rental and maintain
25 liability coverage for the residential unit.

26 **Sections 10 and 23** of this bill authorize the governing body of a county or city
27 to provide in the ordinance: (1) for the suspension or revocation of a permit; (2) that
28 a violation of any requirement of the ordinance is punishable as a misdemeanor;
29 and (3) for the imposition of fines and penalties for a violation of the ordinance.

30 **Sections 11 and 24** of this bill require the governing body of a city or county
31 that authorizes the rental of a residential unit or a room or space within a residential
32 unit for the purpose of transient lodging to require an accommodations facilitator
33 who, for a fee or other charge, brokers, coordinates, makes available or otherwise
34 arranges for the rental of the residential unit or a room or space within the
35 residential unit for the purpose of transient lodging and who collects gross receipts
36 for the rental of such transient lodging to collect and remit to the county or city, as
37 applicable, the taxes on the rental of transient lodging imposed in the county or
38 city, as applicable. **Sections 11 and 24** further provide that: (1) such an
39 accommodations facilitator is deemed to be providing transient lodging for the sole
40 purpose of imposing, collecting and remitting the taxes on the rental of transient
41 lodging; and (2) the provisions of these sections must not be interpreted to create,
42 expand or alter the liabilities, duties, obligations or responsibilities of the
43 accommodations facilitator with respect to the rental of the residential unit or a
44 room or space within the residential unit.

45 **Sections 3-6 and 16-19** of this bill define various terms relating to rentals for
46 the purposes of provisions governing transient lodging.

47 Existing law authorizes the governing body of a county or city to require the
48 submission of quarterly reports by: (1) an online hosting platform that facilitates
49 the rental of a residential unit or a room or space within a residential unit for the
50 purposes of transient lodging; and (2) certain owners or lessees who use hosting
51 platforms to facilitate such rentals. (NRS 244.1545, 268.0957) **Sections 12 and 26**
52 of this bill revise this requirement to require: (1) the governing body of a county or
53 city to require the submission of such a quarterly report by an accommodations
54 facilitator; and (2) the agency of the county or city which receives the report to
55 provide a copy of the report to the Department of Taxation.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1.** Chapter 244 of NRS is hereby amended by adding
2 thereto the provisions set forth as sections 2 to 11, inclusive, of this
3 act.

4 **Sec. 2.** *As used in sections 2 to 11, inclusive, of this act,*
5 *unless the context otherwise requires, the words and terms defined*
6 *in sections 3 to 6, inclusive, of this act have the meanings ascribed*
7 *to them in those sections.*



1 **Sec. 3.** *“Accommodations facilitator” means a person, other*
2 *than the owner, lessee or other lawful occupant of a residential*
3 *unit or similar space, or a manager of a residential unit or similar*
4 *space who, for a fee or other charge, brokers, coordinates, makes*
5 *available or otherwise arranges for the rental of the residential*
6 *unit or similar space for the purpose of transient lodging. The*
7 *term includes, without limitation, a hosting platform.*

8 **Sec. 4.** *“Hosting platform” means a person who, for a fee or*
9 *other charge, provides on an Internet website an online platform*
10 *that facilitates the rental of a residential unit or a room or space*
11 *within a residential unit by an owner or lessee of the residential*
12 *unit for the purposes of transient lodging, including, without*
13 *limitation, through advertising, matchmaking or other means.*

14 **Sec. 5.** *“Residential unit” means a single-family residence or*
15 *an individual residential unit within a larger building, including,*
16 *without limitation, an apartment, condominium, townhouse or*
17 *duplex. The term does not include a timeshare or other property*
18 *subject to the provisions of chapter 119A of NRS.*

19 **Sec. 6.** *“Transient lodging” has the meaning ascribed to it in*
20 *the ordinance adopted pursuant to NRS 244.33565 by the board of*
21 *county commissioners to define the term “transient lodging” for*
22 *the purpose of all taxes imposed by the board on the rental of*
23 *transient lodging in the county.*

24 **Sec. 7. 1.** *Each board of county commissioners shall adopt*
25 *and enforce an ordinance regulating:*

26 (a) *The rental of a residential unit or a room or space within a*
27 *residential unit for the purposes of transient lodging in the county;*
28 *and*

29 (b) *Accommodations facilitators.*

30 2. *The ordinance adopted pursuant to subsection 1 must,*
31 *without limitation:*

32 (a) *Require the rental to meet the definition of “transient*
33 *lodging” set forth in the ordinance adopted pursuant to NRS*
34 *244.33565 by the board of county commissioners;*

35 (b) *Set forth the requirements for an application for a permit*
36 *issued pursuant to section 9 of this act;*

37 (c) *Establish the amount of:*

38 (1) *The annual fee for a permit issued pursuant to section 9*
39 *of this act; and*

40 (2) *The minimum liability coverage the holder of a permit*
41 *must maintain for the residential unit;*

42 (d) *Prohibit the rental of a residential unit or a room or space*
43 *within a residential unit for a period of less than 3 days;*

44 (e) *Establish requirements to ensure a minimum distance of*
45 *1,000 feet between any residential units offered for rent for the*



1 *purposes of transient lodging and any other minimum separation*
2 *requirement the board determines is necessary;*

3 (f) *Limit the occupancy of the residential unit to:*

4 (1) *Not more than two persons per room, including*
5 *children; and*

6 (2) *A maximum of four bedrooms in the residential unit*
7 *that may be rented for purposes of transient lodging;*

8 (g) *Prohibit the issuance of a permit pursuant to section 9 of*
9 *this act:*

10 (1) *If the issuance would result in more than 10 percent of*
11 *the residential units or rooms or spaces within the residential units*
12 *in a multifamily dwelling being rented for the purposes of*
13 *transient lodging or if the issuance would violate a prohibition*
14 *against such rentals or a stricter limitation established by the*
15 *owner of the multifamily dwelling; or*

16 (2) *For a residential unit or a room or space within a*
17 *residential unit that is located in a common-interest community,*
18 *unless the governing documents of the community expressly*
19 *authorize the rental of a residential unit or a room or space within*
20 *a residential unit for the purposes of transient lodging;*

21 (h) *Establish a maximum number of permits a person may*
22 *hold;*

23 (i) *Define “party” as a gathering of people that exceeds the*
24 *maximum occupancy of the residential unit established pursuant*
25 *to paragraph (f) and prohibit the use of the residential unit for*
26 *parties, weddings, events or other large gatherings;*

27 (j) *Establish specific requirements for noise, trash and security*
28 *for the rental of the residential unit or a room or space within the*
29 *residential unit for the purposes of transient lodging; and*

30 (k) *Establish a process for any neighbor of a person issued a*
31 *permit pursuant to section 9 of this act to report violations of the*
32 *requirements established in an ordinance adopted pursuant to*
33 *subsection 1 or any other issues resulting from the rental of the*
34 *residential unit or a room or space within the residential unit for*
35 *the purposes of transient lodging.*

36 3. *A board of county commissioners shall not enact or*
37 *enforce a complete prohibition on the rental of a residential unit*
38 *or a room or space within a residential unit for the purposes of*
39 *transient lodging.*

40 4. *Any ordinance or regulation which is inconsistent with this*
41 *section is null and void and the board of county commissioners*
42 *shall repeal any such ordinance or regulation.*

43 **Sec. 8. 1. Every person who makes available for rent a**
44 **residential unit or a room or space within a residential unit for the**
45 **purposes of transient lodging in a county must hold:**



1 (a) A permit issued pursuant to section 9 of this act by the
2 board of county commissioners of the county in which the
3 transient lodging is located; and

4 (b) A state business license.

5 2. The permit and the state business license held by the
6 person must be displayed in the residential unit and the holder of
7 the permit and state business license must include both the permit
8 number and the business identification number assigned by the
9 Secretary of State pursuant to chapter 76 of NRS in any listing or
10 advertisement for the rental of the residential unit or a room or
11 space within the residential unit.

12 **Sec. 9. 1.** A person who wishes to offer for rent a
13 residential unit or a room or space within a residential unit for the
14 purposes of transient lodging in this State independently or using
15 an accommodations facilitator must file a written application for a
16 permit with the county clerk in the form set forth in the ordinance
17 adopted pursuant to section 7 of this act.

18 2. Upon receipt of an application for a permit, the county
19 clerk shall set the application for a public hearing at a regular
20 meeting of the board of county commissioners and give not less
21 than 10 days' written notice of the public hearing to the applicant.

22 3. Before holding a public hearing, the board of county
23 commissioners may conduct any necessary health, safety or fire
24 inspection of the residential unit. The costs of any inspection must
25 be paid by the applicant.

26 4. Following the public hearing, the board of county
27 commissioners may grant or deny the permit. If the board of
28 county commissioners grants a permit, the board shall include
29 such terms and conditions for the rental of the residential unit or a
30 room or space within the residential unit for the purposes of
31 transient lodging that the board deems necessary for the health
32 and safety of the residents of the county. The conditions imposed
33 by the board must include, without limitation, provisions
34 stipulating that the holder of the permit is subject to the oversight
35 and enforcement authority of the county and the local health
36 authority, law enforcement agency and fire department having
37 jurisdiction in the county.

38 5. A person who is granted a permit pursuant to this section
39 must, without limitation:

40 (a) Pay an annual fee for the permit in an amount established
41 in the ordinance adopted by the board of county commissioners
42 pursuant to section 7 of this act. The board of county
43 commissioners may increase the annual fee in an amendment to
44 the ordinance.



1 (b) Maintain insurance which identifies that the property is
2 used for transient lodging with a minimum liability coverage in an
3 amount set forth in the ordinance adopted pursuant to section 7 of
4 this act.

5 (c) Have a designated local representative who is responsible
6 for the rental and available 24 hours a day, seven days a week to
7 respond to any issues relating to the residential unit.

8 (d) Include educational information in the residential unit for
9 any renters, which must include, without limitation, the occupancy
10 limitations for the residential units, emergency telephone
11 numbers, the telephone number of the designated local
12 representative, safety information, trash requirements, parking
13 rules and noise regulations.

14 (e) Ensure that the address of the residential unit is clearly
15 visible from the roadway.

16 (f) Maintain the residential unit in a safe and hazard-free
17 condition, including, without limitation, all mechanical, electrical
18 and plumbing systems within the residential unit.

19 (g) Ensure that the residential unit is equipped with a fire
20 extinguisher, smoke alarm and carbon monoxide alarm.

21 **Sec. 10.** In accordance with the ordinance adopted pursuant
22 to section 7 of this act, a board of county commissioners may:

23 1. Suspend or revoke any permit issued pursuant to section 9
24 of this act for any violation of the ordinance;

25 2. Make a violation of any provision of the ordinance a
26 misdemeanor and punishable as such; and

27 3. Impose a fine or penalty on the holder of a permit or an
28 accommodations facilitator for a violation of any provision of the
29 ordinance.

30 **Sec. 11.** 1. Notwithstanding any other provision of law, if
31 the board of county commissioners issues a permit pursuant to
32 section 9 of this act to authorize an owner, lessee or other lawful
33 occupant of a residential unit or a room or space within a
34 residential unit located in the county, or a manager of such a
35 residential unit, to rent the residential unit or a room or space
36 within the residential unit for the purpose of transient lodging:

37 (a) The board of county commissioners shall require an
38 accommodations facilitator who brokers, coordinates, makes
39 available or otherwise arranges for the rental of a residential unit
40 or a room or space within a residential unit in the county for the
41 purpose of transient lodging and who, on behalf of the owner,
42 lessee or other lawful occupant of the residential unit, or a
43 manager of the residential unit, collects the gross receipts from the
44 rental of the residential unit or a room or space within the
45 residential unit to collect and remit to the county all taxes imposed



1 *on the gross receipts from the rental of the residential unit or a*
2 *room or space within the residential unit in the county for the*
3 *purpose of transient lodging; and*

4 *(b) An accommodations facilitator who brokers, coordinates,*
5 *makes available or otherwise arranges for the rental of a*
6 *residential unit or a room or space within a residential unit in the*
7 *county for the purpose of transient lodging and who, on behalf of*
8 *the owner, lessee or other lawful occupant of the residential unit,*
9 *or a manager of the residential unit, collects the gross receipts*
10 *from the rental of the residential unit or a room or space within*
11 *the residential unit must be deemed to be engaged in the business*
12 *of providing transient lodging in the county and to be the person*
13 *providing the transient lodging.*

14 2. *For the purposes of paragraph (b) of subsection 1, the*
15 *accommodations facilitator shall be deemed to be engaged in the*
16 *business of providing transient lodging and to be the person*
17 *providing the transient lodging solely for the purposes of*
18 *imposing, collecting and remitting all taxes on the gross receipts*
19 *from the rental of transient lodging. The provisions of this section*
20 *must not be interpreted or construed to create, expand or alter any*
21 *other liability, duty, obligation or responsibility of the*
22 *accommodations facilitator for, or relating to, the residential unit*
23 *or a room or space within the residential unit.*

24 **Sec. 12.** NRS 244.1545 is hereby amended to read as follows:

25 244.1545 1. The board of county commissioners ~~may~~ :

26 (a) *Shall* adopt an ordinance requiring ~~[-~~

27 ~~—(a) A hosting platform] an accommodations facilitator~~ that
28 facilitates the rental of a residential unit in the county or a room or
29 space within such a residential unit for the purposes of transient
30 lodging to submit a quarterly report to an agency of the county of
31 the information required by subsection 2 that is collected by the
32 ~~hosting platform.] accommodations facilitator.~~

33 (b) ~~An] May adopt an ordinance requiring an~~ owner or lessee
34 which uses ~~a hosting platform] an accommodations facilitator~~ that
35 facilitates the rental of a residential unit in the county or a room or
36 space within such a residential unit for the purposes of transient
37 lodging to submit a quarterly report to an agency of the county of
38 any information required by subsection 2 regarding the rental that is
39 not collected by the ~~hosting platform.] accommodations facilitator.~~

40 2. The report required by subsection 1 must state, for the
41 quarter:

42 (a) The number of bookings, listings, owners and lessees for the
43 county;

44 (b) The average number of bookings per listing for the county;

45 (c) Current year-to-date booking value for the county;



1 (d) Current year-to-date revenue collected from all rentals
2 through the ~~hosting platform~~ accommodations facilitator in the
3 county, disaggregated by owner or lessee; and

4 (e) The average length of a rental in the county.

5 3. *An agency of the county that receives the report required*
6 *by subsection 1 shall provide a copy of the report to the*
7 *Department of Taxation on a quarterly basis.*

8 4. An ordinance adopted pursuant to subsection 1 must
9 authorize an agency of the county to issue subpoenas for the
10 production of documents, records or materials relevant for
11 determining whether a residential unit in the county or a room or
12 space within such a residential unit has been rented in violation of
13 any law of this State or an ordinance adopted by the board of county
14 commissioners of the county. The ordinance must provide that such
15 a subpoena may be issued only if:

16 (a) There is evidence sufficient to support a reasonable belief
17 that a residential unit in the county or a room or space within such a
18 residential unit has been rented or is being rented in violation of any
19 law of this State or an ordinance adopted by the board of county
20 commissioners of the county; and

21 (b) The subpoena identifies the rental alleged to be in violation
22 of any law of this State or an ordinance adopted by the board of
23 county commissioners of the county and the provision of law or
24 ordinance allegedly violated.

25 ↪ A subpoena issued pursuant to the ordinance must be mailed by
26 regular and certified mail to the ~~hosting platform~~ accommodations
27 facilitator or, if applicable, the owner or lessee who was required to
28 file a quarterly report regarding the rental pursuant to the ordinance.

29 ~~[4.]~~ 5. An ordinance adopted pursuant to subsection 1 must
30 require:

31 (a) ~~[A hosting platform]~~ An accommodations facilitator to
32 whom a subpoena has been issued pursuant to the ordinance to:

33 (1) Provide notice of the subpoena to the user of the ~~hosting~~
34 ~~platform~~ accommodations facilitator who provided the rental
35 identified in the subpoena.

36 (2) Produce any subpoenaed books, papers or documents not
37 later than 21 days after providing the notice required by
38 subparagraph (1) unless otherwise ordered by a court.

39 (b) An owner or lessee of a rental to whom a subpoena has been
40 issued pursuant to the ordinance to produce any subpoenaed books,
41 papers or documents not later than 21 days after the issuance of the
42 subpoena, unless otherwise ordered by a court.

43 ~~[5.]~~ 6. If a person to whom a subpoena has been issued
44 pursuant to an ordinance adopted pursuant to subsection 1 refuses to
45 produce any document, record or material that the subpoena



1 requires, the agency of the county issuing the subpoena may apply
2 to the district court for the judicial district in which the county is
3 located for the enforcement of the subpoena in the manner provided
4 by law for the enforcement of a subpoena in a civil action.

5 ~~[6.]~~ 7. As used in this section:

6 (a) *“Accommodations facilitator” has the meaning ascribed to*
7 *it in section 3 of this act.*

8 (b) ~~“Hosting platform” [means a person who, for a fee or other~~
9 ~~charge, provides on an Internet website an online platform that~~
10 ~~facilitates the rental of a residential unit or a room or space within a~~
11 ~~residential unit by an owner or lessee of the residential unit for the~~
12 ~~purposes of transient lodging, including, without limitation, through~~
13 ~~advertising, matchmaking or other means.~~

14 ~~—(b)] has the meaning ascribed to it in section 4 of this act.~~

15 (c) ~~“Residential unit” [means a single family residence or an~~
16 ~~individual residential unit within a larger building, including,~~
17 ~~without limitation, an apartment, condominium, townhouse or~~
18 ~~duplex. The term does not include a timeshare or other property~~
19 ~~subject to the provisions of chapter 119A of NRS.] has the meaning~~
20 ~~ascribed to it in section 5 of this act.~~

21 **Sec. 13.** NRS 244.33565 is hereby amended to read as
22 follows:

23 244.33565 1. Each board of county commissioners shall
24 adopt an ordinance that defines the term “transient lodging” for the
25 purposes of all taxes imposed by the board on the rental of transient
26 lodging. The ordinance must specify the types of lodging to which
27 the taxes apply.

28 2. The definition adopted by the board *must include*
29 *residential units and rooms or spaces in residential units, and* may
30 include rooms or spaces in any one or more of the following:

31 (a) Hotels;

32 (b) Motels;

33 (c) ~~Apartment;~~

34 ~~—(d)]~~ Time-share projects, except when an owner of a unit in the
35 time-share project who has a right to use or occupy the unit is
36 occupying the unit pursuant to a time-share instrument as defined in
37 NRS 119A.150;

38 ~~[(e)]~~ (d) Apartment hotels;

39 ~~[(f)]~~ (e) Vacation trailer parks;

40 ~~[(g)]~~ (f) Campgrounds;

41 ~~[(h)]~~ (g) Parks for recreational vehicles; and

42 ~~[(i)]~~ (h) Any other establishment that rents rooms or spaces to
43 temporary or transient guests.

44 3. The board may provide one or more different definitions
45 pursuant to subsection 1 for different jurisdictions within the county



1 in which the taxes are collected. Unless the governing body of the
2 governmental entity that collects the taxes consents by majority vote
3 to a change, each definition must be consistent with the past
4 practices of the specific jurisdiction in which the taxes are collected.

5 *4. As used in this section, "residential unit" has the meaning*
6 *ascribed to it in section 5 of this act.*

7 **Sec. 14.** Chapter 268 of NRS is hereby amended by adding
8 thereto the provisions set forth as sections 15 to 24, inclusive, of this
9 act.

10 **Sec. 15.** *As used in sections 15 to 24, inclusive, of this act,*
11 *unless the context otherwise requires, the words and terms defined*
12 *in sections 16 to 19, inclusive, of this act have the meanings*
13 *ascribed to them in those sections.*

14 **Sec. 16.** *"Accommodations facilitator" means a person,*
15 *other than the owner, lessee or other lawful occupant of a*
16 *residential unit or similar space, or a manager of a residential unit*
17 *or similar space who, for a fee or other charge, brokers,*
18 *coordinates, makes available or otherwise arranges for the rental*
19 *of the residential unit or similar space for the purpose of transient*
20 *lodging. The term includes, without limitation, a hosting platform.*

21 **Sec. 17.** *"Hosting platform" means a person who, for a fee*
22 *or other charge, provides on an Internet website an online*
23 *platform that facilitates the rental of a residential unit or a room*
24 *or space within a residential unit by an owner or lessee of the*
25 *residential unit for the purposes of transient lodging, including,*
26 *without limitation, through advertising, matchmaking or other*
27 *means.*

28 **Sec. 18.** *"Residential unit" means a single-family residence*
29 *or an individual residential unit within a larger building,*
30 *including, without limitation, an apartment, condominium,*
31 *townhouse or duplex. The term does not include a timeshare or*
32 *other property subject to the provisions of chapter 119A of NRS.*

33 **Sec. 19.** *"Transient lodging" has the meaning ascribed to it*
34 *in the ordinance adopted pursuant to NRS 268.0195 by the city*
35 *council or other governing body of an incorporated city to define*
36 *the term "transient lodging" for the purpose of all taxes imposed*
37 *by the city council or other governing body on the rental of*
38 *transient lodging in the incorporated city.*

39 **Sec. 20.** 1. *Each city council or other governing body of an*
40 *incorporated city shall adopt and enforce an ordinance regulating:*

41 (a) *The rental of a residential unit or a room or space within a*
42 *residential unit for the purposes of transient lodging in the*
43 *incorporated city; and*

44 (b) *Accommodations facilitators.*



1 2. *The ordinance adopted pursuant to subsection 1 must,*
2 *without limitation:*

3 (a) *Require the rental to meet the definition of “transient*
4 *lodging” set forth in the ordinance adopted pursuant to NRS*
5 *268.0195 by the city council or other governing body of an*
6 *incorporated city;*

7 (b) *Set forth the requirements for an application for a permit*
8 *issued pursuant to section 22 of this act;*

9 (c) *Establish the amount of:*

10 (1) *The annual fee for a permit issued pursuant to section*
11 *22 of this act; and*

12 (2) *The minimum liability coverage the holder of a permit*
13 *must maintain for the residential unit;*

14 (d) *Prohibit the rental of a residential unit or a room or space*
15 *within a residential unit for a period of less than 3 days;*

16 (e) *Establish requirements to ensure a minimum distance of*
17 *1,000 feet between any residential units offered for rent for the*
18 *purposes of transient lodging and any other minimum separation*
19 *requirement the city council or other governing body of the*
20 *incorporated city, as applicable, determines is necessary;*

21 (f) *Limit the occupancy of the residential unit to:*

22 (1) *Not more than two persons per room, including*
23 *children; and*

24 (2) *A maximum of four bedrooms in the residential unit*
25 *that may be rented for purposes of transient lodging;*

26 (g) *Prohibit the issuance of a permit pursuant to section 22 of*
27 *this act:*

28 (1) *If the issuance would result in more than 10 percent of*
29 *the residential units or rooms or spaces within the residential units*
30 *in a multifamily dwelling being rented for the purposes of*
31 *transient lodging or if the issuance would violate a prohibition*
32 *against such rentals or a stricter limitation established by the*
33 *owner of the multifamily dwelling; or*

34 (2) *For a residential unit or a room or space within a*
35 *residential unit that is located in a common-interest community,*
36 *unless the governing documents of the community expressly*
37 *authorize the rental of a residential unit or a room or space within*
38 *a residential unit for the purposes of transient lodging;*

39 (h) *Establish a maximum number of permits a person may*
40 *hold;*

41 (i) *Define “party” as a gathering of people that exceeds the*
42 *maximum occupancy of the residential unit established pursuant*
43 *to paragraph (f) and prohibit the use of the residential unit for*
44 *parties, weddings, events or other large gatherings;*



1 (j) *Establish specific requirements for noise, trash and security*
2 *for the rental of the residential unit or a room or space within the*
3 *residential unit for the purposes of transient lodging; and*

4 (k) *Establish a process for any neighbor of a person issued a*
5 *permit pursuant to section 22 of this act to report violations of the*
6 *requirements established in an ordinance adopted pursuant to*
7 *subsection 1 or any other issues resulting from the rental of the*
8 *residential unit or a room or space within the residential unit for*
9 *the purposes of transient lodging.*

10 3. *The city council or other governing body of an*
11 *incorporated city shall not enact or enforce a complete prohibition*
12 *on the rental of a residential unit or a room or space within a*
13 *residential unit for the purposes of transient lodging.*

14 4. *Any ordinance or regulation which is inconsistent with this*
15 *section is null and void and the city council or other governing*
16 *body of an incorporated city shall repeal any such ordinance or*
17 *regulation.*

18 **Sec. 21.** *1. Every person who makes available for rent a*
19 *residential unit or a room or space within a residential unit for the*
20 *purposes of transient lodging in an incorporated city must hold:*

21 (a) *A permit issued pursuant to section 22 of this act by the city*
22 *council or other governing body of the incorporated city in which*
23 *the transient lodging is located; and*

24 (b) *A state business license.*

25 2. *The permit and the state business license held by the*
26 *person must be displayed in the residential unit and the holder of*
27 *the permit and state business license must include both the permit*
28 *number and the business identification number assigned by the*
29 *Secretary of State pursuant to chapter 76 of NRS in any listing or*
30 *advertisement for the rental of the residential unit or a room or*
31 *space within the residential unit.*

32 **Sec. 22.** *1. A person who wishes to offer for rent a*
33 *residential unit or a room or space within a residential unit for the*
34 *purposes of transient lodging in this State independently or using*
35 *an accommodations facilitator must file a written application for a*
36 *permit with the city clerk in the form set forth in the ordinance*
37 *adopted pursuant to section 20 of this act.*

38 2. *Upon receipt of an application for a permit, the city clerk*
39 *shall set the application for a public hearing at a regular meeting*
40 *of the city council or other governing body of the incorporated*
41 *city, as applicable, and give not less than 10 days' written notice of*
42 *the public hearing to the applicant.*

43 3. *Before holding a public hearing, the city council or other*
44 *governing body of the incorporated city, as applicable, may*
45 *conduct any necessary health, safety or fire inspection of the*



1 residential unit. The costs of any inspection must be paid by the
2 applicant.

3 4. Following the public hearing, the city council or other
4 governing body of the incorporated city, as applicable, may grant
5 or deny the permit. If the city council or governing body grants a
6 permit, the city council or governing body, as applicable, shall
7 include such terms and conditions for the rental of the residential
8 unit or a room or space within the residential unit for the purposes
9 of transient lodging that the city council or governing body deems
10 necessary for the health and safety of the residents of the
11 incorporated city. The conditions imposed by the city council or
12 governing body, as applicable, must include, without limitation,
13 provisions stipulating that the holder of the permit is subject to the
14 oversight and enforcement authority of the city and the local
15 health authority, law enforcement agency and fire department
16 having jurisdiction in the city.

17 5. A person who is granted a permit pursuant to this section
18 must, without limitation:

19 (a) Pay an annual fee for the permit in an amount established
20 in the ordinance adopted by the city council or other governing
21 body of the incorporated city pursuant to section 20 of this act.
22 The city council or governing body, as applicable, may increase
23 the annual fee in an amendment to the ordinance.

24 (b) Maintain insurance which identifies that the property is
25 used for transient lodging with a minimum liability coverage in an
26 amount set forth in the ordinance adopted pursuant to section 20
27 of this act.

28 (c) Have a designated local representative who is responsible
29 for the rental and available 24 hours a day, seven days a week to
30 respond to any issues relating to the residential unit.

31 (d) Include educational information in the residential unit for
32 any renters, which must include, without limitation, the occupancy
33 limitations for the residential unit, emergency telephone numbers,
34 the telephone number of the designated local representative, safety
35 information, trash requirements, parking rules and noise
36 regulations.

37 (e) Ensure that the address of the residential unit is clearly
38 visible from the roadway.

39 (f) Maintain the residential unit in a safe and hazard-free
40 condition, including, without limitation, all mechanical, electrical
41 and plumbing systems within the residential unit.

42 (g) Ensure that the residential unit is equipped with a fire
43 extinguisher, smoke alarm and carbon monoxide alarm.



1 **Sec. 23.** *In accordance with the ordinance adopted pursuant*
2 *to section 20 of this act, the city council or other governing body of*
3 *an incorporated city may:*

4 1. *Suspend or revoke any permit issued pursuant to section*
5 *22 of this act;*

6 2. *Make a violation of any provision of the ordinance a*
7 *misdemeanor and punishable as such; and*

8 3. *Impose a fine or penalty on the holder of a permit or an*
9 *accommodations facilitator for a violation of any provision of the*
10 *ordinance.*

11 **Sec. 24.** 1. *Notwithstanding any other provision of law, if*
12 *the city council or other governing body of an incorporated city*
13 *issues a permit pursuant to section 22 of this act to authorize an*
14 *owner, lessee or other lawful occupant of a residential unit or a*
15 *room or space within a residential unit located in the incorporated*
16 *city, or a manager of such a residential unit, to rent the residential*
17 *unit or a room or space within the residential unit for the purpose*
18 *of transient lodging:*

19 (a) *The city council or other governing body of the*
20 *incorporated city, as applicable, shall require an accommodations*
21 *facilitator who brokers, coordinates, makes available or otherwise*
22 *arranges for the rental of a residential unit or a room or space*
23 *within a residential unit in the incorporated city for the purpose of*
24 *transient lodging and who, on behalf of the owner, lessee or other*
25 *lawful occupant of the residential unit, or a manager of the*
26 *residential unit, collects the gross receipts from the rental of the*
27 *residential unit or a room or space within the residential unit to*
28 *collect and remit to the incorporated city all taxes imposed on the*
29 *gross receipts from the rental of the residential unit or a room or*
30 *space within the residential unit in the incorporated city for the*
31 *purpose of transient lodging; and*

32 (b) *An accommodations facilitator who brokers, coordinates,*
33 *makes available or otherwise arranges for the rental of a*
34 *residential unit or a room or space within a residential unit in the*
35 *incorporated city for the purpose of transient lodging and who, on*
36 *behalf of the owner, lessee or other lawful occupant of the*
37 *residential unit, or a manager of the residential unit, collects the*
38 *gross receipts from the rental of the residential unit or a room or*
39 *space within the residential unit must be deemed to be engaged in*
40 *the business of providing transient lodging in the incorporated city*
41 *and to be the person providing the transient lodging.*

42 2. *For the purposes of paragraph (b) of subsection 1, the*
43 *accommodations facilitator shall be deemed to be engaged in the*
44 *business of providing transient lodging and to be the person*
45 *providing the transient lodging solely for the purposes of*



1 *imposing, collecting and remitting all taxes on the gross receipts*
2 *from the rental of transient lodging. The provisions of this section*
3 *must not be interpreted or construed to create, expand or alter any*
4 *other liability, duty, obligation or responsibility of the*
5 *accommodations facilitator for, or relating to, the residential unit*
6 *or a room or space within the residential unit.*

7 **Sec. 25.** NRS 268.0195 is hereby amended to read as follows:

8 268.0195 1. The governing body of each city shall adopt an
9 ordinance that defines the term “transient lodging” for the purposes
10 of all taxes imposed by the governing body on the rental of transient
11 lodging. The ordinance must specify the types of lodging to which
12 the taxes apply.

13 2. The definition adopted by the governing body *must include*
14 *residential units and rooms or spaces in residential units, and* may
15 include rooms or spaces in any one or more of the following:

16 (a) Hotels;

17 (b) Motels;

18 (c) ~~Apartment~~s;

19 ~~(d)~~ Time-share projects, except when an owner of a unit in the
20 time-share project who has a right to use or occupy the unit is
21 occupying the unit pursuant to a time-share instrument as defined in
22 NRS 119A.150;

23 ~~(e)~~ (d) Apartment hotels;

24 ~~(f)~~ (e) Vacation trailer parks;

25 ~~(g)~~ (f) Campgrounds;

26 ~~(h)~~ (g) Parks for recreational vehicles; and

27 ~~(i)~~ (h) Any other establishment that rents rooms or spaces to
28 temporary or transient guests.

29 3. *As used in this section, “residential unit” has the meaning*
30 *ascribed to it in section 18 of this act.*

31 **Sec. 26.** NRS 268.0957 is hereby amended to read as follows:

32 268.0957 1. The city council or other governing body of an
33 incorporated city ~~may~~:

34 (a) *Shall* adopt an ordinance requiring ~~it~~:

35 ~~(a) A hosting platform~~ *an accommodations facilitator* that
36 facilitates the rental of a residential unit in the incorporated city or a
37 room or space within such a residential unit for the purposes of
38 transient lodging to submit a quarterly report to an agency of the
39 incorporated city of the information required by subsection 2 that is
40 collected by the ~~hosting platform~~ *accommodations facilitator*.

41 (b) ~~An~~ *May adopt an ordinance requiring an* owner or lessee
42 which uses ~~a hosting platform~~ *an accommodations facilitator* that
43 facilitates the rental of a residential unit in the county or a room or
44 space within such a residential unit for the purposes of transient
45 lodging to submit a quarterly report to an agency of the incorporated



1 city of any information required by subsection 2 regarding the rental
2 that is not collected by the ~~hosting platform~~ accommodations
3 *facilitator*.

4 2. The report required by subsection 1 must state, for the
5 quarter:

6 (a) The number of bookings, listings, owners and lessees for the
7 incorporated city;

8 (b) The average number of bookings per listing for the
9 incorporated city;

10 (c) Current year-to-date booking value for the incorporated city;

11 (d) Current year-to-date revenue collected from all rentals
12 through the ~~hosting platform~~ accommodations *facilitator* in the
13 incorporated city, disaggregated by owner or lessee; and

14 (e) The average length of a rental in the incorporated city.

15 3. *An agency of the incorporated city that receives the report*
16 *required by subsection 1 shall provide a copy of the report to the*
17 *Department of Taxation on a quarterly basis.*

18 4. An ordinance adopted pursuant to subsection 1 must
19 authorize an agency of the incorporated city to issue subpoenas for
20 the production of documents, records or materials relevant for
21 determining whether a residential unit in the incorporated city or a
22 room or space within such a residential unit has been rented in
23 violation of any law of this State or an ordinance adopted by the city
24 council or governing body of the incorporated city. The ordinance
25 must provide that such a subpoena may be issued only if:

26 (a) There is evidence sufficient to support a reasonable belief
27 that a residential unit in the incorporated city or a room or space
28 within a residential unit has been rented or is being rented in
29 violation of any law of this State or an ordinance adopted by the city
30 council or governing body of the incorporated city;

31 (b) The subpoena identifies the rental alleged to be in violation
32 of any law of this State or an ordinance adopted by the city council
33 or governing body of the incorporated city and the provision of law
34 or ordinance allegedly violated.

35 ↪ A subpoena issued pursuant to the ordinance must be mailed by
36 regular and certified mail to the ~~hosting platform~~ accommodations
37 *facilitator* or, if applicable, the owner or lessee who was required to
38 file a quarterly report regarding the rental pursuant to the ordinance.

39 ~~[4.]~~ 5. An ordinance adopted pursuant to subsection 1 must
40 require:

41 (a) ~~[A hosting platform]~~ *An accommodations facilitator* to
42 whom a subpoena has been issued to:

43 (1) Provide notice of the subpoena to the user of the ~~hosting~~
44 ~~platform~~ accommodations *facilitator* who provided the rental
45 identified in the subpoena.



1 (2) Produce any subpoenaed books, papers or documents not
2 later than 21 days after providing the notice required by
3 subparagraph (1) unless otherwise ordered by a court.

4 (b) An owner or lessee of a rental to whom a subpoena has been
5 issued pursuant to the ordinance to produce any subpoenaed books,
6 papers or documents not later than 21 days after the issuance of the
7 subpoena, unless otherwise ordered by a court.

8 ~~{5.}~~ 6. If a person to whom a subpoena has been issued
9 pursuant to an ordinance adopted pursuant to subsection 1 refuses to
10 produce any document, record or material that the subpoena
11 requires, the agency of the incorporated city issuing the subpoena
12 may apply to the district court for the judicial district in which the
13 investigation is being carried out for the enforcement of the
14 subpoena in the manner provided by law for the enforcement of a
15 subpoena in a civil action.

16 ~~{6.}~~ 7. As used in this section:

17 (a) *“Accommodations facilitator” has the meaning ascribed to*
18 *it in section 16 of this act.*

19 (b) *“Hosting platform”* ~~{means a person who, for a fee or other~~
20 ~~charge, provides on an Internet website an online platform that~~
21 ~~facilitates the rental of a residential unit or a room or space within a~~
22 ~~residential unit by an owner or lessee of the residential unit for the~~
23 ~~purposes of transient lodging, including, without limitation, through~~
24 ~~advertising, matchmaking or other means.~~

25 ~~—(b)}~~ *has the meaning ascribed to it in section 17 of this act.*

26 (c) *“Residential unit”* ~~{means a single family residence or an~~
27 ~~individual residential unit within a larger building, including,~~
28 ~~without limitation, an apartment, condominium, townhouse or~~
29 ~~duplex. The term does not include a timeshare or other property~~
30 ~~subject to the provisions of chapter 119A of NRS.}~~ *has the meaning*
31 *ascribed to it in section 18 of this act.*

