

SUMMARY: Amends the Washoe County Code to provide for penalty for delinquent payments of room tax and repeals outdated sections relating to retired bonds.

BILL NO. 929

ORDINANCE NO. 754

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY IMPOSING A PENALTY FOR DELINQUENT PAYMENTS OF ROOM TAXES AND BY REPEALING OUTDATED SECTIONS RELATING TO RETIRED BONDS.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Section 25.121 of the Washoe County Code is hereby amended to read as follows:

25.121 City Tax Act defined. "City Tax Act" means NRS 268.095 to NRS 268.0964, inclusive, as the same may be amended from time to time.

SECTION 2. Section 25. 125 of the Washoe County Code is hereby amended to read as follows:

25.125 "County Tax Act" defined. "County Tax Act" means NRS 244.335 to NRS 244.3356, inclusive, as the same may be amended from time to time.

SECTION 3. Section 25.135 of the Washoe County Code is hereby amended to read as follows:

25.135 "Recreation act" defined. "Recreation act" means NRS 244A.597 to 244A.655, inclusive, as the same may be amended from time to time.

SECTION 4. Section 25.137 of the Washoe County Code is hereby amended to read as follows:

25.137 "Recreation board" defined. "Recreation board" means the Reno-Sparks Convention and Visitors Authority, designated and known prior to July 6, 1973, as the County Fair and Recreation Board of Washoe County, Nevada.

SECTION 5. Section 25.147 of the Washoe County Code is hereby amended to read as follows:

25.147 "Tax Administration Resolution" defined. "Tax Administration Resolution" is the short title of Resolution No. 9, adopted on March 23, 1960 by the recreation board as amended by Resolution No. 10 adopted August 24, 1960 by the recreation board as the same may be amended from time to time.

SECTION 6. Section 25.151 of the Washoe County Code is hereby amended to read as follows:

25.151 Imposition and rate of tax.

1. In addition to any other license taxes heretofore fixed and imposed and now existing, there is hereby fixed and imposed on every licensee operating a rental business within the county and located and situated outside of the corporate limits of incorporated cities and towns of the county, a license tax for revenue in the amount of 6 percent of the amount of gross income derived from room rentals received by each licensee from the renting of rooms located within the county and outside the corporate limits of incorporated cities and towns of the county.

2. There is hereby fixed and imposed an additional license tax in the amount of 1 percent of the gross income from room rentals subject to the tax levied pursuant to subsection 1. This additional tax shall be collected by the authority to be disbursed and used in compliance with NRS 244.3352 to 244.3356, inclusive.

SECTION 7. Section 25.159 of the Washoe County Code is hereby amended to read as follows:

25.159 Display of notice. Each licensee shall display prominently 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 28 days, this business is required by law to collect a 7-percent room tax,

The Management.

SECTION 8. Section 25.165 of the Washoe County Code is hereby amended to read as follows:

25.165 Schedule for payment of tax, penalties.

1. License taxes shall become due and payable to the tax administrator on the 1st day of each month next succeeding the calendar month or fraction thereof during which the license taxes accrued, and they shall become delinquent after the 15th day of the same month.

2. In addition to and separate from the penalties for late payments of the tax imposed under the Tax Administration Resolution and subsection 1 of section 21.151 of this code, there is hereby imposed a penalty as described in subsection 3 of this section for late payment of the tax imposed under subsection 2 of section 21.151 of this code.

3. Upon any payments which are not paid prior to becoming delinquent, the tax administrator shall charge

and collect:

(a) 10 percent of the amount due, exclusive of interest, or an administrative fee of \$75.00, whichever is greater; and

(b) Interest on the amount due at the rate of 1 percent per month or fraction thereof from the date on which the tax became due until the date of payment.

SECTION 9. Section 25.186 of the Washoe County Code is hereby amended to read as follows:

25.186 Pledge and assignment of license taxes.

The proceeds of the license taxes levied by subsection 1 of section 25.151 are hereby assigned to the Reno Sparks Convention/Visitors Authority for pledge by the authority in the name and on behalf of the county to the payment of:

The Washoe County, Nevada, General Obligation (Limited Tax) Recreational Facilities Improvement and Refunding Bonds, Series June 1, 1985 or any obligations refunding them, and otherwise the proceeds of the license taxes are hereby made available for administration and expenditure as provided in the Tax Administration Resolution, as amended, including without limitation, as it is supplemented and otherwise modified by the June 1, 1985 bond resolution of the authority, and as provided by the Recreation Act, the Bond Act, and otherwise provided by law, subject to similar assignments of such license tax proceeds by the city councils of the cities of Reno and Sparks. The county consents to and agrees to be bound by the provisions of the June 1, 1985 bond resolution, including taxes levied by the county. This section and all sections of the Washoe County Code supplemental thereto shall be and remain irrevocable and not subject to amendment adverse to the holders of the Series June 1, 1985 bonds or any bonds refunding them until they and the interest thereon or any such refunding bonds shall be fully paid, canceled and discharged, or until provision shall be made therefor in the manner provided in the June 1, 1985 bond resolutions. Nothing in this section shall be deemed to be an assignment or pledge of other than the proceeds of the license taxes in the amount of 6 percent as described in subsection 1 of section 25.151.

SECTION 10. Sections 25.175, 25.177, 25.179, 25.181, 25.183, 25.185 are hereby repealed.

Proposed on the 26th day of July, 1988.

Proposed by Commissioners Cornwall.

Passed on the 16th day of August, 1988.

Vote:

Ayes: Commissioners: Beck, Cornwall, Lillard, and McDowell

Nays: Commissioners: None

Absent: Commissioners: Williams


Chairman of the Board

ATTEST:


County Clerk

This ordinance shall in force and effect from and after
the 30th day of August, 1988.