

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

**LCB FILE NO. R075-26I**

**The following document is the initial draft regulation proposed  
by the agency submitted on 04/01/2026**

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NEVADA TAX COMMISSION**

**LCB File No. RXXX-XX**

April 1, 2026

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

**Monthly reports of taxes imposed on the rental of transient lodging (NRS 360.090 and 364.125)**

*1. On or before the last day of the month immediately following the month for which the tax is collected, each governing body required to impose a tax pursuant to NRS 244.3352 or 268.096 shall report to the Department, for the immediately preceding calendar month, the following information:*

*(a) Total number of room nights available for all rentals of transient lodging reported to the governing body.*

*(b) Total number of room nights rented for all rentals of transient lodging reported to the governing body including:*

*i. Total number of room nights rented by complimentary guests for all rentals of transient lodging reported to the governing body.*

*ii. Total number of room nights rented by tax exempt guests for all rentals of transient lodging reported to the governing body.*

*(e) Total number of room nights rented by non-transient lodging (i.e., 28 + day stays) for all rentals of transient lodging reported to the governing body.*

*(f) Total gross receipts for all rentals of transient lodging reported to the governing body including:*

*i. Total gross receipts received for all rentals of transient lodging reported to the governing body.*

*ii. Total gross receipts received for all rentals of non-transient lodging reported to the governing body.*

*2. Each governing body required to impose a tax pursuant to NRS 244.3352 or 268.096 shall require the information described in subsection 1 to be included on the monthly transient lodging tax return completed by each operator filing the return.*

*3. Each report required pursuant to subsection 1 must be submitted on forms provided by, or in a format approved by, the Department.*

*4. The Department shall provide a monthly report containing the information obtained from each governing body to the Nevada Division of Tourism and Cultural Affairs.*