RenoTahoe™

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December 23, 2025

Diane Thornton
Director
Legislative Counsel Bureau
Legislative Building
401 South Carson Street
Carson City, Nevada 89701

Re: NRS 244A.920 Tourism Surcharge – Washoe County Fair and Recreation Board

Dear Director Thornton:

The Reno-Sparks Convention and Visitors Authority (RSCVA) respectfully submits this Tourism Surcharge Report pursuant to Nevada Revised Statutes 244A.920.3. The report recaps the tourism surcharge for Washoe County, and includes the total amounts collected from the surcharges imposed by NRS 244A.910, 268.7985 and 268.7987 and the total amounts expended by the board to carry out the purposes for the prior five years.

If you have question on this report, please contact me at (775) 827-7690.

Sincerely,

Robert Chisel

Tourism Surcharge Report

The Tourism Surcharge Report has been created by the Reno-Sparks Convention and Visitors Authority (RSCVA) pursuant to Nevada Revised Statutes 244A.920.3. This Report recaps the tourism surcharge for Washoe County, and includes the total amounts collected from the surcharges imposed by NRS 244A.910, 268.7985 and 268.7987 and the total amounts expended by the board to carry out the purposes for the prior five years.

For additional information, please contact the Courtney Jaeger, Finance Director at the RSCVA at 775-827-7627 or cjaeger@renotahoeusa.com.

Creation of Account

The 2015 Nevada Legislature, through SB312, created the tourism surcharge of $1.00 or $2.00 on the per night charge for the rental of a room in a hotel within 20 miles from the boundaries of a district, created by NRS 268.798, are collected.

On August 4, 2015, the Washoe County Commission adopted an ordinance to Chapter 25.1515 (Boundaries of Certain Districts) that established the boundaries for the imposition of the surcharge on hotel rooms as required by SB312. The boundaries of the district for the imposition of the surcharge for the rental of a room in a hotel includes all property:

- which is located in the county and located in any city in the county other than property that is located within a district created by a city to finance capital projects necessary to improve and maintain publicly owned facilities for tourism and entertainment; and
- which is located not more than20 miles from the boundaries of any such district created by a city; and
- which does not include any property located within a district created pursuant to NRS 268.798.

In Fiscal Year 2016 the RSCVA established separate account(s) to deposit such proceeds collected and account for the money, including interest, separately from other money collected by the RSCVA.

Procedures

The RSCVA Board of Directors has adopted regulations on the imposition and collection of the surcharge as required by NRS 244A.920. The current RSCVA's Transient Lodging Tax and Surcharge Regulations are attached as Attachment A.

Strategic Plan

The RSCVA Board of Directors has adopted a strategic plan in accordance with NRS244A.920, on June 27, 2016, and periodically updates the strategic plan as is warranted. The most current strategic plan was updated and approved by the Board of Directors on July 24, 2025, and is attached as Attachment B.

Financial Recap

Pursuant to NRS 244A.920, the RSCVA accounts for the surcharge money separately and the money and accounting is audited by the RSCVA's independent external auditor. Below is a summary of the surcharge revenues, expenditures, and remaining balance by fiscal year since the last report through Fiscal Year 2019-2020.

	FY 2020/21 Actuals	FY 2021/22 Actuals	FY 2022/23 Actuals	FY 2023/24 Actuals	FY 2024/25 Actuals
Tourism Room Surcharge					
Revenue					
Tourism Surcharge	$3,963,629	$4,787,521	$4,725,088	$4,598,459	$4,617,214
Interest	17,955	22,949	273,017	468,504	375,128
	3,981,584	4,810,470	4,998,105	5,066,963	4,992,342
Expenditures					
Marketing	(2,884,897)	(4,539,284)	(3,904,849)	(4,588,350)	(6,596,314)
Air Service	-	-	(593,081)	(245,152)	(200,000)
Marketing Agency Fees	-	(403,317)	(618,250)	(909,176)	(1,154,405)
Sales					
Capital	-	-	-	-	-
Special Projects			(18,150)	-	(56,785)
	(2,884,897)	(4,942,601)	(5,134,330)	(5,742,678)	(8,007,504)
Net Change in Restricted Account Balance	1,096,687	(132,130)	(136,225)	(675,715)	(3,015,162)
Ending Restricted Account Balance	**$4,953,325**	**$4,821,195**	**$4,684,970**	**$4,009,255**	**$ 994,093**

Attachment A

Reno-Sparks Convention & Visitors Authority Transient Lodging Tax And Surcharge Regulations

THE RENO-SPARKS CONVENTION & VISITORS AUTHORITY

The Reno-Sparks Convention & Visitors Authority ("RSCVA") was established in 1959 as the Washoe County Fair and Recreation Board. The RSCVA acts as a marketing organization for the county to promote conventions, tourism, and outdoor recreation.

Unlike many other convention and visitor bureaus across the country, the RSCVA owns and operates several facilities designed to draw out-of-town visitors, as well as administers the collection and enforcement of Transient Lodging Taxes and various related Surcharges in Washoe County.

NRS 244A.645, 244.335 (7) and 268.095 (7) permit the county and cities to delegate authority to collect, enforce and administer the Transient Lodging Tax and certain Surcharges to the county fair and recreation board if it so desires.

Washoe County, City of Reno, and City of Sparks delegated this authority to the RSCVA to collect the Transient Lodging Tax and certain Surcharges on their behalf. They also authorized and empowered the RSCVA to prescribe, adopt and enforce rules and Regulations relating to the administration and enforcement of the Transient Lodging Tax codes [WCC Section 25, RMC Title III, Section 2, and SMC Chapter 3.04]. Additionally, SB 312 ("SB 312") enacted by the 2015 Nevada Legislature (and not yet codified as of the date of these Regulations) imposes a tourism Surcharge in parts of Washoe County and mandates that such Surcharge by administered and collected by the county fair and recreation board. SB 312 likewise empowers the RSCVA to prescribe, adopt and enforce rules and Regulations relating to the administration and enforcement of the tourism Surcharge. It is the intention of the RSCVA that the various mandated Surcharges be collected and administered along with and in the same manner as the Transient Lodging Tax.

Room Tax Department Contact Information:

Phone:	(775) 827-7743
Fax:	(775) 827-7745
E-mail:	taxdepartment@rscva.com
Mail:	RSCVA Room Tax Department P.O. Box 837 Reno, NV 89504-0837
In Person:	Reno Town Mall 4001 S. Virginia Street, Suite G Reno, NV 89502

RENO-SPARKS CONVENTION & VISITORS AUTHORITY
TRANSIENT LODGING TAX AND SURCHARGE REGULATIONS

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RENO-SPARKS CONVENTION & VISITORS AUTHORITY
TRANSIENT LODGING TAX AND SURCHARGE REGULATIONS

1.0. DEFINITIONS

1.1. Short Title. These Regulations are known and may be cited as the RSCVA Transient Lodging Tax And Surcharge Regulations.

1.2. Definitions. Except where the context otherwise requires, the definitions given in 1.3. to 1.34. inclusive, govern the construction of these Regulations.

1.3. "Adjudicator" defined. "Adjudicator" means the Finance Committee of the Board of Directors of the RSCVA.

1.4. "Agency" defined. "Agency" means the RSCVA.

1.5. "Average Room Rate" defined. The "Average Room Rate" shall be determined from the amounts claimed on the previous year's Transient Lodging Tax returns calculated by dividing the total taxable room revenue by the number of taxable room nights as reported in the occupancy section of the Transient Lodging Tax return.

1.6. "Complimentary Rooms" defined. "Complimentary Rooms" are those rooms which have been given to the guest completely free of charge.

1.7. "Consideration" defined. "Consideration" means value received by an Operator including but not limited to the following: money, credits, cash-value Player Points, Trade or Barter, property, or forfeited deposits. "Consideration" does not include occupancy rights through a time-share exchange program or a time-share instrument.

1.8. "Contested Cause" defined. "Contested Cause" means a proceeding to revoke a Transient Lodging Tax and/or business license.

1.9. "Exchange Company" defined. "Exchange Company" means a company which operates a time share exchange program.

1.10. "Exchange Fees" defined. "Exchange Fees" means any fees paid to an Exchange Company associated with the exchange of occupancy rights among timeshare owners participating in a time-share exchange program.

1.11. "Gross Receipts" defined. "Gross Receipts" means the total actual charges for Transient Lodging received by Operators for the reporting period. This includes, but is not limited to, actual rent payments or Consideration received by an Operator in money, cash-value Player Points, Trade or Barter, property or other Consideration valued in money for lodgings, any forfeited deposits, cancellation fees and no-show charges received by Operators from Transient Guests, the prorated lodging portion of Package programs, commissions, and all other revenues and fees received by Operators and associated with the rental of Transient Lodging as provided in the Regulations promulgated by the Recreation Board. Gross receipts do not include the amount of the Transient Lodging Tax or Surcharge imposed pursuant to statute or ordinance, whether billed to the Transient Guest as Transient Lodging Tax and Surcharge or not.

1.12. "Group Rebate" defined. "Group Rebate" means that portion of rent collected by Operators from Occupants of a Transient Lodging establishment that is paid or credited directly to a group.

1.13. **"License" defined.** "License" means the permit issued by the Agency to any person or entity required by law to collect and remit Transient Lodging Tax and Surcharge.

1.14. **"Occupant" defined.** "Occupant" means any natural person who, for rent or Consideration, uses, possesses or has the right to use or possess any sleeping room/unit in a Transient Lodging facility under any lease, concession, permit, right of access, License, contract or agreement.

1.15. **"Operator" defined.** "Operator" means the person who is the proprietor of transient lodging, whether in the capacity of owner, lessee, sub-lessee, mortgagee, Licensee, realtor, real estate Agency renting transient lodging, on-line discount booking Agency, Exchange Company or any other capacity. Where the Operator performs his or her functions through a managing agent of any type or character other than an employee, the managing Agency shall also be deemed an Operator for the purposes of this chapter and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.

1.16. **"Package" defined.** "Package" means any combination of room, food, beverage, merchandise, entertainment, gaming tournament, charter air program or any other promotion offered to the public for a single price.

1.17. **"Party" defined.** "Party" means each person or Agency (defined as RSCVA) named or admitted as a party, or properly seeking and entitled to be admitted as a party in any contested case.

1.18. **"Person" defined.** "Person" means any individual or private entity of any character.

1.19. **"Player Points" defined.** "Player Points" means any value that may be redeemed for goods or services earned through gaming play that are tracked through automated or manual player tracking systems.

1.20. **"Player Points - Cash Value" defined.** Player points that can be redeemed for cash have a cash value assigned. If those points are redeemed for coupons, vouchers, "bucks" or any form of Consideration other than cash, including electronic transfer, that are then used to pay for Transient Lodging and related charges, fees and rooms included in Package programs, such payments are subject to Transient Lodging Tax and Surcharge.

1.21. **"Player Points - Non-Cash Value" defined.** Non-cash value Player Points issued in the form of complimentary coupons, vouchers or electronic transfer, and used as full or partial payment on a hotel folio are considered comps and are not subject to Transient Lodging Tax. However, if used as partial payment, the remaining portion of the payment is subject to Transient Lodging Tax and Surcharge.

1.22. **"Regulation" defined.** "Regulation" means an Agency rule, standard, directive or statement of general applicability describing procedure or practice requirements of the Agency.

1.23. **"Retail Value Of A Room" defined.** The "Retail Value Of A Room" shall be the rate for which a room could be rented without discounts (excluding applicable taxes and Surcharges). If the retail value cannot be determined, or if the rate used in the calculation is determined to be unreasonable, an Average Room Rate may be used as defined in Section 1.5.

1.24. **"RSCVA" defined.** "RSCVA" means the Reno-Sparks Convention & Visitors Authority, also known as the "Authority", or the "Recreation Board".

1.25. "RSCVA Subsidy" defined. "RSCVA Subsidy" means the amount of that portion of rent collected by Operators from Occupants of a Transient Lodging establishment that is paid directly to the RSCVA.

1.26. "Shall" defined. "Shall" means must, mandatory, or required.

1.27. "Surcharge" defined. As used herein, the term "Surcharge" shall mean, collectively: (i) that certain facilities Surcharge in the amount of $2.00 per night (the "Facilities Surcharge") imposed pursuant to Nevada Revised Statutes 268.798 on certain properties holding a non-restricted gaming License located in that certain downtown Reno district created pursuant to Reno Municipal Code Section 2.10.410 (the "Downtown District"); and (ii) that certain tourism Surcharge imposed by SB 312 imposing an additional $1.00 Surcharge on the properties currently paying the Facilities Surcharge, as well as a $2.00 Surcharge applicable to all Hotels (as defined in SB 312) located in the Downtown District and within a 20-mile radius of the Downtown District, which are not otherwise subject to the Facilities Surcharge. The Surcharge is not a tax and is not considered part of Gross Receipts.

1.28. "Tax Administrator" defined. "Tax Administrator" means the financial officer of the RSCVA or such other person designated by the RSCVA to administer the enforcement and collection of Transient Lodging Tax and Surcharge.

1.29. "Time-Share Exchange Program" defined. "Time-share exchange program" means a program for the exchange of occupancy rights among owners of time shares in a time share plan or with the owners of time shares in other time share plans, or both.

1.30. "Time-Share Project" defined. "Time-share project" shall have the meaning set forth in NRS 119A.080 for the term "project".

1.31 "Trade or Barter" defined. "Trade or Barter" means transactions which are defined as negotiated trades of goods and/or services by an Occupant in exchange for the rental of a room or any fees associated with the rental of the room at a Transient Lodging facility. "Trade or Barter" does not include occupancy rights through a time-share exchange program.

1.32. "Transient Guest" defined. "Transient Guest" means any individual Occupant who has or shall have the right of occupancy to any room for dwelling, lodging or sleeping purposes in a Transient Lodging facility for less than twenty-eight consecutive days.

1.33. "Transient Lodging" defined. "Transient Lodging" means any facility, structure, or portion thereof occupied or intended or designed for occupancy by Transient Guests who pay rent or other Consideration for dwelling, lodging, or sleeping purposes, and includes any hotel, resort hotel, motel, motor court, motor lodge, bed and breakfast, lodging house, rooming house, resident hotel and motel, guest house, tourist camp, resort and "dude" ranch, cabin, condominium, timeshare properties, vacation home, apartment house, recreational vehicle park/campground, guest ranch, or other similar structure or facility. The term "transient lodging" does not include any of the following: any hospital, sanitarium, medical clinic, convalescent home, nursing home, home for aged people, foster home, or other similar facility operated for the care or treatment of human beings; any asylum, jail, prison, orphanage or other facility in which human beings are being detained and housed under legal restraint; and housing owned or controlled by an educational institution and used exclusively to house students, faculty or other employees, and any fraternity or sorority house or similar facility occupied exclusively by students and employees of such educational institution, and officially recognized by it; any housing operated or used exclusively for religious, charitable or educational purposes by any organization having qualifications for

exemption from property taxes under the laws of the state; any housing owned by a governmental Agency and used to house its employees for governmental purposes; any room within a private dwelling house or other single-family dwelling unit if the permanent or principal owner also resides in and occupies the dwelling; any unit within a time-share project occupied by an owner, or the nonpaying guests of an owner, of a time-share in the time-share project, or in the timeshare plan of which the time-share project is a part, who has the right to use or occupy a unit, pursuant to (a) a time-share instrument or (b) a time-share exchange program. The burden of establishing that the housing or facility is not Transient Lodging as defined herein shall be on the owner thereof, who shall file with the Tax Administrator such information as the Tax Administrator may require to establish and maintain such status.

1.34. "Transient Lodging Tax" defined. "Transient Lodging Tax" means the License tax or taxes levied pursuant to NRS 244.3351 to NRS 244.3359 of the County Tax Act and NRS 268.096 to NRS 268.0968 of the City Tax Act and heretofore, hereby or hereafter any other License tax or taxes appropriated or assigned by the county or city levying, fixing or imposing the same for administration by the recreation board.

2.0. TRANSIENT LODGING TAX LICENSES

2.1. Operation Of Transient Lodging Business Without A License Is Unlawful. It is unlawful for any person or other entity to engage in a Transient Lodging business located within the boundaries of Washoe County without first obtaining a License from the Tax Administrator. In the event that a Transient Lodging business is carried on without a License, it may be deemed a separate violation for each day the business is so operated. The RSCVA, under its sole discretion, may assess a penalty of $250.00 each day the business is operated without a License.

2.2. Transient Lodging Tax License Required. All Operators engaged in the business of Transient Lodging within the boundaries of Washoe County, shall obtain and maintain a Transient Lodging Tax License from the Tax Administrator. This requirement applies to all Operators having one or more rooms/units in the City of Reno, City of Sparks, or Washoe County.

2.3. Obtaining A Transient Lodging Tax License. Transient lodging tax Licenses may be obtained without charge from the Room Tax Department of the RSCVA. The Room Tax Department is located at 4001 South Virginia St., Suite G, Reno, NV 89502. Applications may be requested in person, by mail, or telephone at (775) 827-7743. E-mail inquiries to taxdepartment@rscva.com or visit the "Impact" section of our website at www.rscva.com.

2.4. Required Information. Each License applicant is required to furnish the following information:

a. The trade or business name, physical address, mailing address, and telephone number of the Transient Lodging business.

b. The organizational structure of the Operator, i.e. sole proprietorship, partnership, corporation, etc. Additionally, for each type of ownership, the following information is required:

(1) If the Operator is an individual, the name, home address, and telephone number shall be provided.
(2) If the Operator is a partnership, the name, home address and telephone number of each partner shall be provided.
(3) If the Operator is a corporation, the name, address and telephone number of each corporate officer. Additionally, the Operator shall provide file-

stamped copies of Articles (and Amendments) of Incorporation and, if a foreign entity, a copy of its State of Nevada business license.

(4) If the Operator is a limited liability company (LLC), or a limited liability partnership (LLP), the name, address and telephone number of each manager and member or general partner or limited partner. Additionally, the Operator shall provide file-stamped copies of the Articles (and Amendments) of Organization and, if a foreign entity, a copy of its State of Nevada business license.

(5) If the Operator is a trust, name, home address and telephone number of each trustee, and the real name, address and telephone number of each person who owns an interest in the business shall be provided.

(6) If the Operator is using a fictitious name (dba/aka), a file-stamped copy of the fictitious name certificate filed with Washoe County shall be provided.

(7) If the Operator is a lessee, the identity and a current address of the lessor shall be provided.

c. The applicant's name, address and telephone number.

d. The type of facility operated (see section 11) and the number of rental units.

e. The name and address of the professional bookkeeping or accounting firm retained by the organization to maintain accounting records and/or prepare Federal Income Tax Returns, if applicable.

2.5. Transient Lodging Tax Licensing Period. Transient Lodging Tax Licenses are valid for up to a four (4) year period depending on when the initial License was issued. All Operators will be required to renew their Licenses in January of every fourth year commencing in 2018 (i.e. 2018, 2022, 2026, etc.) such that all Licenses existing as of the date of these Regulations shall be required to renew in 2018 and every four years thereafter. All Operators receiving new Licenses after January 2018 shall be required to renew such licenses according to the foregoing schedule (i.e., if the initial License is issued in 2019, it will be required to be renewed in 2022, and then every four years thereafter). Renewal forms will be provided by the RSCVA. An updated License application shall be filed whenever required information in section 2.4. changes during the License period. Operators who fail to timely submit properly completed renewal applications will be deemed to be operating without a License and will subject to the provisions stated in Section 2.1.

2.6. Transient Lodging Tax License Not Transferable. A Transient Lodging Tax License is not transferable. Should a Transient Lodging facility change Owner and/or Operator for any reason whatsoever, the outgoing Owner and/or Operator shall notify the RSCVA Room Tax Department in writing prior to any changes. A new Transient Lodging Tax License shall be obtained by the incoming Owner and/or Operator with a new Transient Lodging Tax account number. If this is not done prior to the change in Owner and/or Operator, the new Owner and/or Operator shall be deemed to be operating without a Transient Lodging Tax License in accordance with Section 2.1 and will become liable for any outstanding taxes remaining on the property. ["*Any License tax levied under the provisions of this section constitutes a lien upon the real and personal property of the business upon which the tax was levied until the tax is paid. The lien has the same priority as a lien for general taxes*. . . . NRS 244.335 (6) and 268.095 (6)].

2.7. Notification and Procedures for Bankruptcy and Receivership.

a. If the Operator has declared bankruptcy, file-stamped copies of an Order Appointing a Trustee, if applicable, shall be provided and the RSCVA shall be placed on the list for all mailings of pleadings filed with the Bankruptcy Court.

b. If the Operator is in Receivership, file-stamped copies of an Order Appointing Receiver shall be provided.

3.0. TRANSIENT LODGING TAXES AND SURCHARGE

Local governments and the State of Nevada, not the RSCVA, impose the Transient Lodging Tax and Surcharge. The RSCVA acts as the collection agent and administrator and has no taxing authority of its own. The RSCVA makes every effort to advise Operators of proposed and actual changes in Transient Lodging Tax and Surcharge rates, however **OPERATORS ARE SOLELY RESPONSIBLE FOR REMAINING INFORMED OF TRANSIENT LODGING TAX RATE AND SURCHARGE CHANGES AS THEY OCCUR.**

3.1. Tax Districts and Rates. As of October 2015, the following Transient Lodging Tax districts and rates are in effect:

Tax District	Location
Reno B	Suburban Reno
Reno D	Downtown Reno
Reno E	1 Mile Radius from Downtown
Sparks	City of Sparks
Washoe A	Washoe County except Incline Village / Crystal Bay
Washoe B	Incline Village / Crystal Bay

Tax District	Tax Rate
City of Reno – District B	13.0%
City of Reno – District D	13.5%
City of Reno – District E	13.5%
City of Sparks	13.5%
Washoe County – District A	13.0%
Washoe County – District B	13.0%

It shall be the Operators' responsibility to verify with the RSCVA their applicable Transient Lodging Tax rate.

Distribution of tax funds can be found in Appendix A

3.1.1. Surcharges

Operators located in the Downtown Surcharge District holding a non-restricted gaming license shall impose a $3.00 per night Surcharge on the per nightly charge for the rental of a room. All other Operators located in the Downtown Surcharge District that do not hold a non-restricted gaming license and that are classified as a "hotel" as defined SB 312, shall impose a $2.00 per night Surcharge on the per nightly charge for the rental of a room. All Operators classified as a "hotel" pursuant to SB 312 which are located in the County Surcharge District shall impose a $2.00 per night Surcharge on the per nightly charge for the rental of a room.

The Surcharge must not be applied for any time during which the room is provided to a guest free of charge and applies only to the per night charge for occupied rooms, except as otherwise set forth in Section 9.3. However, if a guest pays any taxable revenue fee associated with the room (i.e. resort fee, upgrade, extra cleaning, etc.), that guest is now subject to the per day Surcharge and the room is no longer considered complimentary. Hotels will report these rooms on Line H of

the tax return. Additionally, the Surcharge would apply any time the Operator receives funds for the rental of the room (i.e. guaranteed no-shows, rewards redemption compensation, etc.). The surcharge also applies to any Timeshare (classified as a hotel as stated above) where the guest pays any type of taxable revenue as outlined in 3.3 below (i.e. extra cleaning, additional nights, etc., and as stated in Section 8.1.1).

The Surcharge is not a tax; therefore, the Surcharge applies to government exempt and 28-day exempt guests.

3.2. Notice To Guest. Each Operator shall prominently display in each room or suite, or in a lobby at or near the immediate vicinity of the registration desk for the Transient Lodging facility, a sign that discloses the existence and rate of the applicable Transient Lodging Tax and Surcharge.

3.3. Taxes Are Applicable To All Rental Charges. The Transient Lodging Tax applies to Gross Receipts associated with the rental of transient lodging. Operators shall not separate Gross Receipts into separate components. Examples of non-taxable items include, and, unless expanded by the RSCVA Finance Committee through prospective amendment of this Regulation, taxable Gross Receipts shall be limited the following:

Taxable

- Room rate
- Advance deposits, forfeited deposits, no show charges
- Air conditioners
- Booking/Processing fees
- Cable hook-up, connection fees
- Cancellation fees (charged to individuals)
- Charges for extra linens, towels, etc.
- Cribs
- Extra person fee
- Firewood
- Group rebates
- In-room vaults/safes
- Iron/ironing board
- Late/extended check-out fees
- Maid/cleaning fees (including extra cleaning fees)
- Mandatory baggage handling fees retained by the property
- Mandatory housekeeping fees retained by the property
- Mandatory charges/fees directly related to occupancy of transient lodging
- Mandatory daily local phone fees
- Mandatory room gratuity retained by the property
- Microwave
- Other deposits (see Section 3.3.3)
- Penalties
- Pet charges (excluding service animals)
- Refrigerator
- Resort fees
- Rollaway/extra beds
- RV dump fees, if not included in rate
- RV utilities, if not included in rate
- RSCVA subsidies
- Television/VCR fees
- Tents and tent space rental fees
- Upgrade/Upsell fees/charges

Utility Surcharges

Non-Taxable
Health club or spa
In-room facsimile ("fax")
Cancellation, attrition fees (from contract groups)
In-room internet access
In-room movies
Laundry/dry cleaning
Local phone fees (when charged per call)
Long distance phone fees
Mini bar
Parking (valet or self)
Room service (food, beverage, gratuities, etc.)
Mandatory baggage handling fees paid to employees
Mandatory housekeeping fees paid to employees
Surcharge

3.3.1. Player Points. Player points that can be redeemed for cash have a cash value assigned. If those points are redeemed for coupons, vouchers, "bucks" or any form of Consideration other than cash, including electronic transfer, that are then used to pay for all or any portion of Transient Lodging and related charges, fees and rooms included in Package programs, such payments are subject to Transient Lodging Tax and Surcharge. Non-cash value Player Points issued in the form of complimentary coupons, vouchers or electronic transfer, and used as full or partial payment on a hotel folio are considered comps and are not subject to Transient Lodging Tax.

3.3.2. Advance Deposits, Forfeited Deposits, No Show Charges. In the event the Transient Guest does not occupy the room and the deposit is returned, no taxable event has occurred. However, if the deposit is non-refundable, and the Transient Guest does not occupy the room, the deposit becomes taxable revenue subject to the appropriate tax rate and Surcharge at the time the Operator records the deposit as revenue.

3.3.3. Other Deposits And Charges. For those Operators who collect security, damage, pet cleaning, or key deposits from guests, those deposits which are not returned shall be subject to Transient Lodging Tax, unless those deposits are retained for specific exceptional damages to a rental room/unit during a guest's particular stay. The Operator must retain detailed documentation specific for those rooms in the form of third party invoices or other internal documentation for work performed, purchases of materials, proving that the unreturned deposit has been used for specific repairs to bring the room/unit back to its same condition at the time of rental. Records should indicate unavailability status of those rooms specific to the damages as stated above. This will not affect guests who have met the 28-day and 10-day exemption requirements as outlined in Sections 6.1. through 6.3.

3.3.4. Cancellation Fees, Attrition Fees. Contracted sales group cancellation and attrition fees paid to the Transient Lodging facility for hotel rooms are not taxable. All fees charged to individual guests for cancellation of a room reservation shall be considered as gross revenue and subject to Transient Lodging Tax and Surcharge.

3.3.5. Meeting Rooms. Meeting rooms used as sleeping rooms/units are subject to Transient Lodging Tax and Surcharge.

3.3.6. Promotional Award Programs. In the case of reward, incentive, and redemption programs whereby the Operator is reimbursed from its corporate office and/or a third party source by a

reduction of their monthly franchise fee or other means of compensation, such rooms are paid for in some way. Therefore, the value received for redeemed rooms is subject to Transient Lodging Tax and Surcharge.

3.3.7. Complimentary Rooms. No Transient Lodging Tax or Surcharge shall be imposed upon Complimentary Rooms.

3.4. Separation Of Tax and Surcharge From Room Charge. The amount of the Transient Lodging Tax and Surcharge shall be displayed separately from the price of the accommodation of room/unit on the guest registration card and the folio or receipt, unless included in a Package (see Section 7). Otherwise, tax will be computed on all amounts collected and the Surcharge will be applied.

3.5. The Operator Owes The Tax and Surcharge. The Transient Lodging Tax and Surcharge imposed may be collected from the paying guest and may be shown as an addition to the charge for the rental of transient lodging. The Operator providing the Transient Lodging is liable to the county/city for the tax whether or not it is actually collected from the guest. (NRS 244.3352(3) and NRS 268.096(3))

3.6. Collection From Transient Guest. Current laws and Regulations allow the Licensee to collect the required percentage of Transient Lodging Tax and Surcharge from the Transient Guest. However, Nevada Revised Statutes (NRS) 244A.647 specifically state:

"All taxes levied by a city, town or county for use in connection with NRS 244A.597 to 244A.655 inclusive and collected by any motel, hotel or gaming establishment are public moneys from the moment of their collection and shall be held in trust by the establishment collecting such taxes for the use and benefit of the city, town or county levying such taxes or for the use of the county fair and recreation board where such revenues have been assigned or appropriated to the county fair and recreation board."

The RSCVA operates as the fair and recreation board within Washoe County. Failure to remit taxes and Surcharges collected and held in trust can be a criminal act.

In the event the Operator should fail to collect sufficient Transient Lodging Taxes and Surcharges from the Transient Guest, the balance due to the RSCVA is the responsibility of the Operator. Should an excess of Transient Lodging Tax and Surcharge be collected and not returned to the guest, such tax and Surcharge must be remitted to the RSCVA.

3.7. Taxpayer Assistance. The RSCVA Room Tax Department may answer general questions regarding policies, procedures, rules and Regulations relating to Transient Lodging Taxes and Surcharges. Operators seeking specific advice as to their Transient lodging tax return or whether specific transactions are exempt from Transient Lodging Tax should consult their own legal and/or accounting professional. RSCVA personnel are prohibited from preparing Operator Transient Lodging Tax Returns. Operators or other individuals requiring assistance may contact the RSCVA Room Tax Department at (775) 827-7743. RSCVA will respond in writing to all inquiries received in writing on an individual basis. RSCVA staff will also make every effort when applicable to notify Operators of major rulings on topics of interest.

3.8. Collection Allowances. Nevada legislation prohibits a collection allowance on a 1% county-wide room tax that became effective July 1, 1991. Except for that 1%, a Transient Lodging facility shall be eligible to retain a collection allowance equal to 2% of the tax owed if the following criteria are met:

a. The Transient Lodging facility has 100 or less rooms/units or has gross revenue not exceeding $500,000 per fiscal year (July 1 – June 30). This will be determined by prior year information submitted on Transient lodging tax returns to the RSCVA.

b. The Transient Lodging facility does not have on-premises gaming either as an integral part of the operation or supplied through a lease agreement or other second party. Gaming shall be defined as any table games, slot machines, video poker, video keno, or similar gaming devices.

c. The Transient Lodging facility cannot be a Transient Lodging facility or recreational vehicle park that is an integral part of a hotel/casino or other predominantly gaming oriented business, i.e. the facility must be a stand-alone operation and not part of one operated by another business that is predominantly gaming oriented such as a hotel/casino.

d. The Transient Lodging facility cannot be operated in such a manner as to be, from all appearances, a part of a hotel/casino. If the property advertises itself and/or operates as a part of the casino operation or is used exclusively by a single casino, the Transient Lodging facility shall not be eligible to take a collection allowance, regardless of separate ownership.

e. The return on which the collection allowance is claimed must be filed on or before the due date. No collection allowance will be permitted on delinquent tax returns, incomplete tax returns, estimated tax returns, tax returns with any discrepancies, or delinquent audit assessments.

f. Any Transient Lodging facility claiming a collection allowance must be in good standing with the RSCVA.
   (1) No collection allowance may be claimed by any property that has outstanding Transient Lodging Tax delinquencies, including any unpaid penalties or interest from prior delinquencies, assessments, or audits.
   (2) Permanent loss of the collection allowance will result from any delinquent filings of returns.

g. Properties Licensed and/or constructed after July 1, 2005 are not eligible for the 2% collection allowance. Any property sold where the controlling interest or 51% of ownership has transferred to a new owner, unless the owner(s) is/are of direct family relations, will no longer be eligible for the 2% collection allowance.

No collection allowances are permitted for the collection of the Surcharge.

4.0. TRANSIENT LODGING TAX RETURNS

4.1. Due Date. All taxes and Surcharges are due and payable on the first day of the month following the reporting period. Taxes and Surcharges are delinquent after the 15th day of the month following the reporting period. Delinquent returns are subject to the penalties discussed in Section 5. Returns will be considered delinquent after the next regular business day if the 15th falls on a Saturday, Sunday or federal holiday.

Transient lodging tax returns for properties classified as "Homeowner Rental" (see Section 11.1), will be due and payable quarterly for reporting periods ending March, June, September, and December.

For returns filed by mail, the postmark affixed by the U.S. Postal Service will be used in determining timeliness. This means that, unless the 15th is on a Saturday, Sunday or federal holiday, all returns bearing a U.S. Postal Service postmark of the 16th or later are delinquent. Dates affixed to envelopes by private postage meters will not take precedence over U.S. Postal Service postmarks. OPERATORS MUST OBTAIN A TIME-STAMPED RECEIPT FOR ALL TRANSIENT LODGING TAX

FILINGS AND/OR PAYMENTS MADE IN PERSON AT THE RSCVA ROOM TAX OFFICE OR OBTAIN PROOF OF MAILING FROM THE U.S. POSTAL SERVICE FOR MAILED RETURNS TO PROVE TIMELY FILING SHOULD QUESTIONS ARISE.

It is the responsibility of the Licensee to ensure timely hand-delivery or mailing of a correctly filed and signed copy of the return (even if no amount is due) in order to avoid any penalties.

4.1.1. Electronic Filing.
Please refer to the "Impact" section of our website at www.rscva.com for instructions on registering for on-line electronic filing.

Due dates for electronic filings are the same as outlined above.

ACH Payments. For electronic filings with ACH payments (automated payment request through your bank) – you must print your accepted payment request with your receipt reference number and keep for your records in order to prove timely filing should questions arise.

The Operator is responsible for making sure that the return is timely and properly submitted as follows:

1. After entering the data for the return, the "Review Fees" button must be selected.
2. At the bottom of the next page the green arrow must be clicked and the "I want to pay the tax due now" option should be selected.
3. The "Select this submittal option" needs to be clicked.
4. The "Continue" button needs to be clicked.
5. The "Process Payment Request" needs to be clicked.
6. A "Receipt Reference Number" will be provided – the user should print the receipt for proof of timely filing.
7. The return status will turn to "ACH Payment Request Pending" when submission process is completed properly.
8. The next business day the return status should update to "Completed" status.
9. ACH submittals not honored by the bank will be subject to penalties as outlined in RSCVA Regulation 5.1.

Electronic Filing And Payment By Check. For returns filed electronically and payment is hand-delivered or mailed in: include a copy of the electronically-generated receipt with the payment. Payment must be postmarked by the due date. The timeliness of the filing is the same as outlined above.

4.2. Who Must File A Return. All Operators shall file a Transient lodging tax return even if no tax is owed. No exceptions or waivers exist to this filing requirement. Operators not filing a return will be subject to penalties discussed in Section 5.

4.3. Transient Lodging Tax Returns. Transient lodging tax returns are provided by the RSCVA. The returns are generally mailed by the last day of each reporting period to the mailing address provided on the Transient Lodging Tax License application. Emails are generally sent by the last day of the reporting period to all electronic filers at the email address provided to the RSCVA upon registration notifying them that their returns are now available on-line. Failure to receive a Transient lodging tax return does not excuse responsibility for timely filing or payment of Transient Lodging Taxes. Blank returns are available from the RSCVA Room Tax Department or the "Impact" section of our website at www.rscva.com.

4.4. Occupancy Section Of The Transient Lodging Tax Return. The occupancy section of the Transient lodging tax return shall be completed with as much care as the remainder of the return. Statistics on occupancy are a major factor in decisions made by businesses as well as by the RSCVA. If the occupancy section of the return is not completed, the return will be considered improperly filed and will be returned to the Operator for correction, and may be subject to penalties and assessments as defined in Section 5.

4.5. Revenue Section Of The Transient Lodging Tax Return. The revenue section of the Transient lodging tax return shall be completed with as much care as the remainder of the return. If the revenue section of the return is not completed, the return will be considered improperly filed and will be returned to the Operator for correction, and may be subject to penalties and assessments as defined in Section 5.

4.5.1. Adjustments. Adjustments entered on line 2 of the Transient lodging tax return shall have adequate documentation retained for audit purposes (see Section 10). An explanation shall also be provided with the Transient Lodging Tax Return.

4.5.2. Refunds. Refunds entered on line 4 of the Transient lodging tax return shall have adequate documentation retained for audit purposes (see Section 10).

4.5.3. Complimentaries. Complimentaries entered on line 5 of the Transient lodging tax return must conform to "Complimentary Rooms" as defined in Section 1.6.

a. Complimentaries specifically relating to contract sales groups must be clearly detailed in the contract.
b. Complimentary adjustments to group master accounts for room revenue must not exceed actual room charges posted to the master account.

4.5.4. Over 28-Day. Over 28-day rentals entered on line 6 of the Transient lodging tax return must conform to the exemptions as defined in Sections 6.1. through 6.3.

4.5.5. Government Exemptions. Government exempt rentals entered on line 7 of the Transient lodging tax return must conform to governmental exemptions as defined in section 6.4.

4.6. Unsigned Transient Lodging Tax Returns. If the Transient lodging tax return is not signed, the return will be considered improperly filed and will be returned to the Operator for signature, and may be subject to penalties and assessments as defined in Section 5.

4.7. Sample Operator's Transient Lodging Tax Return (manual filing of tax return)

OPERATOR'S MONTHLY TRANSIENT LODGING TAX RETURN

A PENALTY OF $100.00 OR 10% OF GROSS TAX, WHICHEVER IS GREATER, WILL BE APPLIED TO ALL DELINQUENT RETURNS.
INTEREST IN THE AMOUNT OF 1 1/2% PER PERIOD OR FRACTION OF A PERIOD IS CHARGED ON ALL DELINQUENT BALANCES.
A RETURN MUST BE FILED FOR EACH REPORTING PERIOD REGARDLESS OF TAX LIABILITY.

		This Report is for	
		the Period of:	
		Due:	
		Delinquent After:	
	OCCUPANCY		
A.	Number of room nights available this period (# of rooms times days in the period).		
B.	Number of taxable room nights occupied this period.		
C.	Number of room nights occupied by conventions / meeting guests this period.		
D.	Receipts from rooms occupied by conventions / meeting guests this period.		
E.	Number of room nights occupied by complimentary guests this period.		
F.	Number of room nights occupied by over 28-day guests this period.		
G.	Number of room nights occupied by government exempt guests this period.		
H.	Number of room nights occupied by complimentary guests subject to the tourism surcharge this period.		
	TRANSIENT LODGING TAX		
1.	Enter gross receipts, including over 28-day and complimentary rooms for this period.		
2.	Enter any adjustments from prior period(s). Attach a detailed explanation. (+) or (-)		
3.	Add lines 1 and 2.	TOTAL RECEIPTS	
4.	Enter refunds included in line 1 for this period.	$ -	
5.	Enter complimentaries included in line 1 for this period.		
6.	Enter over 28-day rentals included in line 1 for this period.	$ -	
7.	Enter government exempt rentals included in line 1 for this period.		
8.	Enter total of lines 4, 5, 6, and 7.	TOTAL EXEMPTIONS	$ -
9A	Enter taxable "other" room revenue (resort fee, upgrade, pet fee, etc.).		
9B	Enter taxable revenue. Deduct lines 8 and 9a from line 3.		
9.	Taxable Amount. Add 9a and 9b for total taxable room rental revenue	TAXABLE AMOUNT	$ -
10.	Enter 1% of line 9.		$ -
11.	Enter 12.0% of line 9.		$ -
12.	Your property ☐ is ☐ is not eligible for 2.00% collection allowance. If eligible, enter 2.00% of line 11.		$ -
13.	Deduct line 12 from line 11.		$ -
14.	Surcharge ☐ is ☐ is not applicable to your property. If applicable, enter $0.00 total of lines B+F+G+H		$ -
15.	Add line 10 and line 13. Line 13 + Line 10	TOTAL TAX	$ -
16.	Other penalty or credit advice you have received from the Authority (balance due).		$ -
17.	Add lines 14, 15 and 16.	**REMITTANCE AMOUNT**	$ -

Make your check payable to: RENO-SPARKS CONVENTION & VISITORS AUTHORITY (RSCVA)
Mail to: Reno-Sparks Convention & Visitors Authority, Attn: Room Tax, P.O. Box 837, Reno, Nevada 89504
For rules, regulations or instructions to complete this return, contact the Room Tax Department at (775) 827-7743, fax (775) 827-7745, or E-mail taxdepartment@rscva.com.

The owners of the above-named facility certify that the above and foregoing report is a true and correct statement of gross receipts and tax collected under and pursuant to applicable ordinances by the above-named establishment for the period covered by this return, and in the absence of my signature the undersigned has the authority to sign on my behalf.

(Print Name) _____ (Signature) _____

(Title) (Date)

INSTRUCTIONS FOR COMPLETING THE OPERATOR'S TRANSIENT LODGING TAX RETURN:

Line A: Enter the number of room nights available for the reporting period (# of rooms per day multiplied by days in the month).

Line B: Enter the number of taxable room nights occupied for the reporting period.

Line C: Enter the number of room nights occupied by convention and/or meeting guests for the reporting period.

Line D: Enter the amount of revenue generated from convention and/or meeting guests listed on Line C above.

Line E: Enter the number of room nights occupied by complimentary guests for the reporting period. This number is inclusive of Line H outlined below.

Line F: Enter the number of room nights occupied by over 28-day guests for the reporting period (see Sections 6.1. through 6.3.).

Line G: Enter the number of room nights occupied by government exempt guests for the reporting period (see Section 6.4.).

Line H: Enter the number of room nights occupied by complimentary guests subject to the tourism surcharge. The number entered here is only to be used for the calculation of the surcharge.

Line 1: Enter Gross Receipts as defined in Section 1.11, including complimentary room revenue, over 28-day room revenue, and government exempt room revenue for the reporting period.

Line 2: Enter any room revenue adjustments (+ or -) for prior reporting period(s), and attach a detailed explanation.

Line 3: Enter the total of Lines 1 and 2.

Line 4: Enter room revenue refunds if the receipts are included in Line 1 for the reporting period.

Line 5: Enter complimentary room revenue included in Line 1 for the reporting period.

Line 6: Enter over 28-day room revenue included in Line 1 for the reporting period.

Line 7: Enter government exempt room revenue included in Line 1 for the reporting period.

Line 8: Enter the total of Lines 4, 5, 6, and 7 (total exemptions).

Line 9A: Enter taxable "other" room revenue (resort fee, upgrade, pet fee, etc.).

Line 9B: Enter taxable room revenue. Deduct lines 8 and 9a from line 3.

Line 9: Total Amount. Add lines 9a and 9 for total taxable room revenue.

Line 10: Enter 1.00% of Line 9 (Line 9 multiplied by .01).

Line 11: Enter __% of Line 9 (Line 9 multiplied by percentage pre-printed on the tax return).

Line 12: If the box is checked allowing your property a 2% collection allowance, enter 2.00% of Line 11 (Line 11 multiplied by .02).

Line 13: Deduct (subtract) Line 12 from Line 11.

Line 14: If the box is checked as applicable, enter $2.00 or $3.00 (as is applicable for the filing Operator) times total of Lines B+F+G+H.

Line15: Enter the total of Lines 10 and Line 13 (total tax).

Line 16: Amount listed is a penalty or credit advice you have received from the RSCVA (balance due)

Line 17: Enter the total of Lines 15 and 16 (remittance amount).

Signature Line: Print and sign your name, print your title, and enter the date the return is signed.

5.0. PENALTIES AND ASSESSMENTS FOR INCORRECT TRANSIENT LODGING TAX RETURNS AND/OR DELINQUENT OR MISSED PAYMENTS

5.1. Penalties And Interest. All returns received after the due date (see Section 4.1.) shall be considered delinquent and assessed a penalty of the greater of $100.00 or 10% of the taxes and/or Surcharges due. Delinquent tax, Surcharge, and penalties not paid with the following reporting period's return will be subject to interest at 1-1/2% per month. For a return to be considered timely, the return shall be paid in full when filed and checks or ACH funds must be honored by the bank when presented for payment.

5.2. Errors. Transient lodging tax returns submitted with errors shall be assessed a penalty of the greater of $100.00 or 10% of the underpayment of taxes and Surcharges due. Error assessments shall not be subject to appeal.

5.3. Lien(s) Placed Upon Property Of Delinquent Operators. A lien may be placed on the business property of any Operator who is delinquent. The lien shall not be removed until the account is brought current and the Operator has paid all administrative and other costs associated with the lien.

5.4. Habitual Delinquencies. Any Operator who is delinquent in payment of Transient Lodging Taxes and/or Surcharges for more than sixty (60) days, or who has been delinquent on two (2) or more occasions in a twelve (12) consecutive month period, may be declared a habitual delinquent and be subject to the following penalties:

a. **Posting A Bond**: The RSCVA may require an Operator to post a bond as guarantee for future payments. The amount of the bond shall be based upon six (6) months actual or estimated Transient Lodging Tax and Surcharge; however, the Tax Administrator may adjust this amount if it is determined a greater or lesser amount is appropriate to the circumstances. A cash bond will normally be required in all cases involving amounts of less than $10,000. In amounts of $10,000 or greater, the Tax Administrator may allow the Operator to substitute an insurance bond provided it is through an Agency Licensed to do business in Nevada, the Agency has an office in Washoe County and there is no cost to the RSCVA. All bonds, regardless of type, shall be delivered to the Tax Administrator within ten

(10) days of the requirement being imposed. Any bond imposed under this provision shall remain in effect until the Operator has completed one full year (12 consecutive months) without a Transient Lodging Tax delinquency.

b. **License Revocation And Closures**: Failure to file Transient lodging tax returns and remit payment of any taxes and Surcharges owed within sixty (60) days of the time required for payment shall subject the Operator's Transient Lodging Tax License and or business license to revocation and/or suspension by the RSCVA, and suspension of the city or county business license by the appropriate county or municipal Agency pursuant to SB 315, NRS 244.335 or NRS 268.095, and closure of the Operator's business pursuant to NRS 244A.645.1(a). If such an event occurs, the RSCVA shall conduct a public Show Cause Hearing in accordance with the rules contained in Section 12 of these Regulations.

5.5. Appeal Of Penalty On Late Or Missing Returns. The RSCVA does not permit appeal of penalties and interest for delinquent or missing Transient lodging tax returns. The only exception to this policy is when the U.S. Postal Service will accept specific responsibility for the delinquency of non-electronically filed Transient lodging tax returns. In these cases, it is the responsibility of the Operator to provide written documentation from the Postal Service to the RSCVA Room Tax Department within thirty (30) days of the date on the notification of the delinquency. The Postal Service documentation must be on U.S. Postal Service letterhead and signed by the Postmaster; the documentation must clearly state that the U.S. Postal Service accepts specific responsibility for the untimely delivery of the return in question. U.S. Postal Service letters vaguely explaining possible ways mail may be mishandled will not be accepted for penalty abatement. Failure of a national or local courier to timely deliver a Transient lodging tax return will not be accepted for penalty abatement.

5.6. Assessment Of Deficiency.

5.6.1. Failure To File. If an Operator fails to file a Transient lodging tax return or the Tax Administrator is not satisfied with the Transient lodging tax return(s), the Tax Administrator may compute and determine the amount of Transient Lodging Tax and Surcharge required to be filed and paid by the Operator upon the basis of:

a. The facts contained in the return;
b. Any information within its possession or that may come into its possession;
c. Reasonable estimates of the amount.

5.6.2. Multiple Deficiencies. The Tax Administrator may compute one or more deficiency determinations with respect to the amount due for one or more periods.

5.6.3. Determination Amount. In making its determination of the amount required to be paid, the RSCVA shall impose penalties and interest on the amount of taxes and Surcharges determined to be due at the rate and in the manner set forth in these Regulations, unless a different rate is specifically provided by statute.

5.7. Notice Of Determination. The RSCVA shall give an Operator written notice of its determination when a determination has been made. The notice may be served personally or by certified mail. If served by certified mail, the notice shall be addressed to the Operator's address as it appears in the records of the RSCVA. If notice is served by certified mail, service is complete at the time of deposit with the United States Postal Service. If notice is served in person, service is complete at the time signed for by an adult person employed at the place of business of the Operator.

5.8. Limitation On Deficiency Period; Time For Provision Of Notice Of Determination.

a. Every notice of the determination of a deficiency assessment issued by the RSCVA shall be personally served or mailed within five (5) years from the close of the accounting year to which the Transient lodging tax returns relate or within four (4) years after the return is filed, whichever period expires later.

b. In the case of fraud, intentional evasion, or failure to make a return, or a claim for an additional amount, every notice of determination shall be mailed or personally served within nine (9) years from the end of calendar year following the period for which the amount is proposed to be determined.

c. Every Operator shall keep all records, receipts, invoices, and other pertinent documents as listed and described in Required Records (Section 10.3) for a period of not less than four (4) years from the close of the accounting year to which the Transient lodging tax returns relate.

5.9. Due Dates For Deficiency Assessments. All Transient Lodging Taxes and Surcharges due and payable, as specified in a deficiency determination by the Tax Administrator, shall be paid within thirty (30) days after the service of the notice of the determination unless a petition for re-determination is filed within that period. If the amount of the deficiency determination is not paid within the thirty (30) days after receipt of notice and an appeal is not filed, the deficiency determination becomes final and any penalty for delinquency and interest provided for in these Regulations or otherwise permitted by law attaches to the amount of the determination.

6.0. EXEMPTIONS FROM TRANSIENT LODGING TAX

6.1. There is hereby exempted from the Transient Lodging Tax fixed and imposed each rental by any Operator of a room or rooms for a period of 28 consecutive days or more. Except as otherwise provided herein, no rental shall be deemed to have been made for a period of 28 days or more unless the room or rooms rented to the Occupant are paid for at least such a period in advance, and continuously occupied by the Occupant for the entire period of 28 days without any termination of the tenancy or any portion of the advance rental refunded to the Occupant.

6.2. An Operator is entitled to an exemption for any Occupant who is a natural person, that signs a contract, lease, or other written rental agreement to stay at that Transient Lodging facility for a period of at least 28 days. This exemption may be used at the Operator's discretion. If the Occupant does not honor the contract, lease or other written rental agreement and leaves before staying at least 28 days, the Operator will owe the Transient Lodging Tax for the period the room was occupied.

6.3. An Operator classified by the recreation board as a 28-day rental (property that derives at least one-third of its annual gross income from 28-day rentals exempt under this section), is entitled to an exemption for any Occupant who is a natural person and a Nevada resident, that signs an affidavit of permanent residency in a form prescribed by Regulation by the recreation board documenting that the room is the Occupant's permanent residence and that the Occupant intends to reside at the Transient Lodging facility for a period of at least 10 days. Photo proof of residency must be provided by the Occupant that shows such Occupant is a Nevada resident (Nevada Driver's License or Nevada Identification Card). No rental shall be deemed to have been made for a period of 10 days or more unless the room or rooms rented to the Occupant are continuously occupied by the Occupant for the entire period of 10 days without any termination of the tenancy. This exemption may be used at the Operator's discretion. If the Occupant leaves before staying at least 10 days, the Operator will owe the Transient Lodging Tax for the period the room was occupied.

6.4. Unless otherwise expressly exempted by these Regulations or other applicable law, the foregoing exceptions are from the Transient Lodging Tax only, and the applicable Surcharge would apply to all Operators that meet the definition of Hotel as defined in SB 312.

Reno Tahoe™

Reno-Sparks Convention & Visitors Authority
P.O. Box 837
Reno, Nevada 89504
(775) 827-7743

10 Day Affidavit for Exemption of Transient Lodging Tax

Property Name: _____

Tenant Name(s) _____

Proof of Nevada Residency: _____
(Copy below) Nevada ID or Drivers License #

Room # _____ Date to start occupying unit: _____

By signing this affidavit, I agree to occupy the above room for a period of ten (10) or more consecutive days. Should I continue to reside at above property for ten (10) or more consecutive days with no breaks in stay transient lodging tax will not be imposed.

DATED this _____ day of _____, 20_____

By: (Guest) _____ _____
Printed Signed

By: (Property) _____ _____
Printed Signed

This affidavit must be retained for RSCVA transient lodging tax audit purposes. Should the guest not complete a ten (10) consecutive day stay transient lodging tax will be imposed per RSCVA regulations. If a guest transfers to or from another transient lodging facility, a new affidavit is required, according to the RSCVA Rules and Regulations.

Copy of ID:

PLEASE BE ADVISED THAT ANY OF THE FOLLOWING ITEMS MAY BE SUBJECT TO CHANGE WITHOUT NOTICE. RSCVA WILL MAKE REASONABLE ATTEMPTS TO NOTIFY OPERATORS OF ANY CHANGES; HOWEVER, IT IS THE RESPONSIBILITY OF THE OPERATOR TO KEEP INFORMED OF ANY CHANGES TO THESE REGULATIONS AS THEY OCCUR. UNLESS OTHERWISE EXPRESSLY EXEMPTED BY THESE REGULATIONS OR OTHER APPLICABLE LAW, THE FOLLOWING EXCEPTIONS ARE FROM THE TRANSIENT LODGING TAX ONLY, AND THE APPLICABLE SURCHARGE WOULD APPLY TO ALL OPERATORS THAT MEET THE DEFINITION OF HOTEL AS DEFINED IN SB 312.

6.4.1. State Of Nevada And Local Exemptions. The State of Nevada, local school districts, and local governments are exempt from Transient Lodging Tax. Exemption is granted only when the rental is made directly by the State of Nevada, local school districts, or local governments, with the Transient Lodging facility. Purchasing cards normally used by local governments, local school districts, or the State of Nevada, that begin with 5405 or 5567 are acceptable methods of payment. Documentation to support the tax exemption must be maintained by the Operator. Exemption does not apply to individual employees contracting for rentals in connection with travel on behalf of the state or local government.

6.4.2. Federal Government Exemptions. The federal government exemption applies only when the rental is made directly with the federal governmental Agency. The direct rental should be evidenced by a contract, purchase order or similar document signed by the renting Agency, and payment must be made by such governmental Agency in the form of a check or wire transfer drawn on the U.S. Treasury or that governmental Agency or centrally-billed government credit card. Individual rentals to federal employees, regardless of the purpose, are not tax exempt, even if paid for with a government credit card.

6.4.3. Payment By Government Credit Card (SmartPay Card). The RSCVA recognizes Transient Lodging Tax exemptions on those credit card purchases that are billed directly to the United States government from the approved list from General Services Administration (see www.gsa.gov website). Lodging purchases made with approved United States government travel credit cards are exempt.

The RSCVA will provide an updated and current list of exempt travel credit card numbers upon request. The RSCVA will also make an updated and current list available on its website.

Centrally Billed: Centrally billed credit card purchases, which are billed directly to and paid by the federal government, are exempt from Transient Lodging Tax. Centrally billed credit cards utilize the account numbers listed above.

Individually Billed: Individually billed credit card purchases, which are billed directly to and paid by the federal employee, are not exempt from Transient Lodging Tax as stated from the General Services Administration (see www.gsa.gov website). Purchases made with individually billed credit cards are not exempt regardless of whether the employee has a federal exemption certificate, travel orders, or is subsequently reimbursed by the United States government.

Purchases made with any type of credit card other than centrally billed, are not exempt from Transient Lodging Tax.

6.4.4. Diplomatic Exemptions. A tax on Transient Lodging must not be imposed upon rent paid by foreign diplomats properly registered with the U.S. Department of State and who present a tax exemption card specifically stating the diplomat is exempt from Transient Lodging Tax.

6.4.5. Federal Credit Union Exemptions. No tax will apply if a federal employee or official is traveling on federal credit union business and payment for lodging is made directly by the federal credit union by direct billing or use of a credit card in the name of the federal credit union. Individual rentals to federal credit union employees, regardless of the purpose, are not tax exempt, even if paid for with a federal credit union credit card.

6.5. Other Not-For-Profit Organizations. Charitable and not-for-profit organizations are not exempt from Transient Lodging Tax.

6.6. Apartment Rentals (Monthly). Apartment Rentals rented and paid for on a monthly basis are exempt from Transient Lodging Tax. However, revenue received for apartments rented less than one full month shall be subject to Transient Lodging Tax. "Apartment Rentals" shall be determined by the Tax Administrator.

6.7. All Exemptions and Adjustments Must Have Adequate Documentation. All documents that support exempt revenues (including complimentary, government, 28-day, or any other reduction of revenue) and room adjustments must be retained. Failure to provide adequate documentation supporting revenues claimed as exempt and/or adjustments will result in disallowance of the claimed exemption and/or adjustment.

6.8. Uncollected Rental Fees. Adjustment to Gross Receipts shall be permitted as a prior period adjustment on the Transient lodging tax return if an Operator is unable to collect all or part of the rental fee charged for a transient room rental. Documentation shall be maintained to justify the deduction from room revenue. No deduction from room revenue will be allowed for amounts written off without proof of collection efforts. If all or part of the amount adjusted is later collected, that amount shall be added to Gross Receipts in the reporting period collected.

6.8.1. Bad Debt Adjustments. Due diligence must be made in attempting to collect any receivable prior to bad debt write-off. All documents verifying collection efforts must be retained as proof for audit purposes (see Section 10). If the Operator is able to collect all or part of any bad debt previously adjusted, that amount must be added to gross revenue in the reporting period collected. Bad debt adjustments must be aged at least 180 days prior to being adjusted. Bad debt shall not include any portion of Transient Lodging Tax or Surcharge. An explanation must be attached to the Transient lodging tax return where adjustments are made on Line 2.

6.9. Limitations On Claims For Refund Or Credit. A refund or credit shall not be allowed unless a claim therefor is filed with the board within 2 years from the last date that the overpayment was made. Every claim shall be in writing and shall state the specific grounds upon which the claim is founded. (NRS 244A.649(2))

7.0. PACKAGE PROGRAMS

7.1. Transient Lodging Tax and Surcharge on Rooms Included in Packages. Where a room is sold as a component of a Package, the Gross Receipts allocated to the room and subject to Transient Lodging Tax shall be computed according to the following formula:

Taxable Gross Receipts From Room Component = [(S-C)/(R-C)] * L

For purposes of this formula:

S = Package sales price;
C = Nonprofit costs (see Sec. 7.4.);

R = Retail value of all items in the Package;
L = Net retail sales price of the room.

The retail value of the room must be prorated against the retail value of all the components of the Package in accordance with the formula. Any value advertised to the public as the retail value of a component of a Package is rebuttably presumed to constitute the actual retail value of that component. If no average retail value can be established for a component of a Package, the cost of the component to the taxpayer must be used. Nothing in this subsection prohibits a taxpayer from paying Transient Lodging Tax on the full retail value of the room sold as a component of the Package. All rooms sold as a component of a Package that are subject to the payment of Transient Lodging Tax are subject to the collection of the Surcharge.

7.2 Illustrative Examples. The following examples are provided for illustrative purposes:

A. Gaming Tournament Package.

Assumed Facts: 500 patrons paid $300 each to enter. Total prizes awarded equal $100,000, which equals an actual average prize payout of $200 per entrant. The Package includes one room night (retail value of $150) and food (retail value of $100).

Package Components	**Retail Value**	
Room	$ 150.00	(L)
Food and Beverage	100.00	
Nonprofit costs (Actual Avg. Prize Payout)	200.00	(C)
Total Retail Value of Package	$ 450.00	(R)
Actual Price Paid	$ 300.00	(S)
Taxable Value of Room	$ 60.00	[(S-C)/(R-C)] * L

B. Golf Package.

Assumed Facts: Patrons paid $300 for Package. The Package includes room (retail value of $150), green fees (retail value of $250), and food (retail value of $75). Operator pays golf course $250 for green fees.

Package Components	**Retail Value**	
Room	$ 150.00	(L)
Food and Beverage	75.00	
Nonprofit costs (Green Fees)	250.00	(C)
Total Retail Value of Package	$ 475.00	(R)
Actual Price Paid	$ 300.00	(S)
Taxable Value of Room	$ 33.33	[(S-C)/(R-C)] * L

C. In House Entertainment Package.

Assumed Facts: Patrons paid $300 for Package. Package includes room (retail value of $200), show tickets (retail value of $200), and food (retail value of $200). Operator paid no third party costs.

Package Components	**Retail Value**	
Room	$ 200.00	(L)
Food and Beverage	200.00	
Show Tickets	200.00	
Nonprofit Costs	0.00	(C)
Total Retail Value of Package	$ 600.00	(R)
Actual Price Paid	$ 300.00	(S)
Taxable Value of Room	$ 100.00	[(S-C)/(R-C)] * L

7.3. Package Record Retention. Details, including but not limited to Package cost, retail value of Package components (excluding applicable taxes), copies of brochures, advertising, invitations, etc., shall be retained to support returns on which Package revenue is reported.

7.4. Definition of Nonprofit Costs. For purposes of Section 7 (Package Programs), "Nonprofit Costs" shall mean actual amounts paid to third parties for goods or services unrelated to the occupancy of a room (see Sec. 3.3.), and shall include without limitation the following expenses paid by an Operator to a third party:

- Golf green fees
- Ski lift tickets
- Entertainment tickets – third party producer or off-property
- Transportation expenses – outsourced
- Actual average prize payout per entrant on gaming tournaments
- And such other expenses approved by the Tax Administrator in writing.

Deductions for third party costs must be supported by documentation proving payment to the vendor such as contracts, invoices, etc., proof must be retained and made available for audit purposes. Third party deductions from the value of the Package must not exceed the amount paid to the vendor. For example: if green fees of $75.00 are paid to the golf course, the Operator may not deduct green fees of $150.00 from the value of the Package.

7.5. Transient Lodging Tax On Packages Not Including Rooms. Packages which do not include Transient Lodging are not subject to Transient Lodging Tax or Surcharge. Where rooms are offered separately from Packages, the provisions of Section 7 shall not apply and normal methods for calculating applicable Transient Lodging Tax and Surcharge shall control.

8.0 TIMESHARES

8.1. Transient Lodging Tax On Rentals Of Timeshares To Transient Guests.

8.1.1. Transient Lodging Tax shall apply to all Gross Receipts received by an Operator from the occupancy of a timeshare unit by Transient Guests who are not owners of time-shares, the non-paying guests of such owners or exchange users. Examples of methods by which such transient rental occupancy may be booked and taxed, include, but are not limited to the following:

a. Walk-Ins – rentals to the general public.

b. Reservations for rentals made through third party internet companies (Hotels.com, Expedia.com, Orbitz.com, Priceline.com, etc.), including any fees associated with such rentals.
c. Reservations for rentals made through exchange companies (Interval International, RCI, etc.).
d. Reservations for rentals made directly with the time-share project.
e. Promotional rentals to prospective time-share purchasers, commonly known as "mini-vacs".

8.2. Transient Lodging Tax On Occupancy Of Time-Share Units By Owners Or Exchange Users.

8.2.1. Transient lodging tax shall not apply to the occupancy of any unit within a time-share project by (a) persons occupying pursuant to a timeshare exchange program or (b) an owner of a time-share, or the non-paying guests of such owner, who has the right to use or occupy a unit pursuant to a time-share instrument, except as set forth in Section 8.2.4 below. For the purposes of this Section 8.2.1., the phrase "non-paying guests of such owner" and for the purposes of Section 25.1501 of the Washoe County Code, Section 2.10.200 (C) (7) of the Reno Municipal Code and Section 3.04.020 P of the Sparks Municipal Code, the phrase "the non-paying guests of an owner" shall include persons occupying a unit within a time-share project pursuant to a time-share exchange program.

8.2.2. Exchange fees paid to an Exchange Company associated with the exchange of occupancy rights among time-share owners participating in a time-share exchange program are not subject to Transient Lodging Tax.

8.2.3. Exchange fees are not subject to Transient Lodging Tax except in instances where the Operator, other than an Exchange Company, receives said fees or any portion thereof.

8.2.4. Transient lodging tax shall apply to all Gross Receipts received by an Operator in connection with the use of a time-share unit by a time-share owner or exchange user, including but not limited to, Gross Receipts received by an Operator for the following:

a. Bonus Time – rent charged to use the time-share unit separate and distinct from the use of the unit pursuant to a time-share instrument or time-share exchange program.
b. Housekeeping/Cleaning Fees – fees charged for housekeeping and cleaning services above and beyond the regular fees associated with the occupancy during the regular interval use period.
c. Extra Guest Fees - fees charged for guests above and beyond the regular fees associated with the occupancy.
d. Upgrade Fees – fees charged to upgrade to a unit or season which is more valuable than the timeshare owned.
e. Split Week Fees - additional fees charged to occupy a unit for periods of time other than the established interval use period.
f. Maintenance Fees – fees assessed pursuant to a time-share instrument, except those which are an obligation of each time-share owner payable whether or not the timeshare owner uses or exchanges his time-share during the use year.

8.3. Transient Lodging Tax On Occupancy Of Developer's Un-Sold Or Un-Used Timeshare Intervals.

8.3.1. Transient lodging tax shall not apply to the occupancy of a developer's un-sold or un-used timeshare interval when the unit has been provided on a completely complimentary basis by the developer.

8.3.2. Transient lodging tax shall apply to the rental of a developer's un-sold or un-used unit and all other fees associated with the rental of the unit.

In the above examples, it does not matter that the establishment does or does not charge the guest at the time of check in. The Operator owes the tax whether or not it is actually collected from the guest.

9.0. CONTRACTS AND INTERNET

9.1. **Contracted Room/Unit Rates.** All Gross Receipts resulting from the rental of a room/unit through discounted internet/wholesale contracts are subject to Transient Lodging Tax. In addition, the per night charge for occupied rentals of a room/unit through discounted internet/wholesale contracts are subject to the collection of the Surcharge. Any Operator contracting rooms/units must pay Transient Lodging Tax charge on the room/unit amount as well as any charges related to the room/unit rental included in the contract.

9.2. **Internet Room Rentals.** Rooms/units sold by third party companies over the internet are subject to RSCVA Transient Lodging Tax Regulations. Transient lodging tax is due on the total paid by the guest, and the per night charge for occupied rentals sold over the internet is subject to the collection of the Surcharge. Internet companies are responsible for remitting Transient Lodging Tax on the difference between the selling price of the room rate paid by the guest and the contracted room rate paid to the Operator. In addition, handling fees, commissions, booking fees, etc., are taxable components of the total paid by the guest; therefore, tax is due to the RSCVA for these components.

9.3. **Surcharge on Unoccupied Rooms.** Notwithstanding anything contained herein to the contrary, Surcharge is due and payable on unoccupied rooms if: (i) a prepaid room is booked directly with the subject hotel and the subject reservation is a no-show or is otherwise cancelled beyond the refund deadline such that the hotel is entitled to and does retain the prepayment; or (ii) each of the three following requirements are satisfied: (a) the subject hotel accepts prepayment for the subject room through a third party provider; (b) the subject reservation is a no-show or is otherwise cancelled beyond the refund deadline such that the hotel is entitled to and does retain the prepayment; and (c) the Surcharge is a separate line item charge collected as part of the prepayment by the third party provider. In the instance of a prepaid room booked directly with a hotel for multiple nights, the hotel is only required to pre-collect and remit the Surcharge for the number of nights equal to the number of nights for which a no show or cancellation will be penalized, per each property's internal policies. By way of example, if a hotel accepts a direct, prepaid reservation for seven (7) nights, and will impose a cancellation or no-show penalty equal to the cost of two (2) nights, the hotel is only required to pre-collect and remit two (2) nights of Surcharge in the event of a no-show or cancellation of the subject reservation beyond the refund deadline.

10.0. AUDIT OF OPERATOR'S TRANSIENT LODGING TAX RECORDS AND ASSESSMENT OF DEFICIENCY

10.1. **Authority Of The RSCVA To Audit Records Of Operators.** The Tax Administrator or his authorized representative is authorized to inspect and audit the Operator's books and records, and take such actions as considered necessary to investigate the accuracy of the Operator's payment

of Transient Lodging Taxes and Surcharges, or if no return is filed by the Operator, to ascertain and determine the amount required to be paid. Property audits and frequency of audits will be determined at the discretion of the Tax Administrator.

10.2. Length Of Audits. Audits will cover a three (3) year period, except as follows: If the Operator fails to secure and maintain the proper Licenses, does not file tax returns as required, and/or the auditor has reason to believe that fraudulent or material misstatements, or other items as determined by the Tax Administrator have been made, the audit may cover a period of up to eight (8) years.

10.3. Required Records. Each Operator is required to maintain daily records which support amounts reported on the Operator's Transient lodging tax returns. Records shall include, but may not be limited to, the following minimum information:

a. Total rooms available and occupied.
b. Receipts, guest folios, registration detail, including the name of the property, name of the guest, number of guests occupying the room, room number, date paid, dates of occupancy, and a breakdown of what was paid for by the guest with Transient Lodging Tax stated separately.
c. Total daily Gross Receipts.
d. A detailed listing of claimed nontaxable/exempt room revenue that includes name of guest, room number, dates and amounts paid, and date(s) of occupancy.
e. Total amount of Transient Lodging Tax and Surcharge collected.
f. Number of non-revenue or Complimentary Rooms.
g. Number of rooms included in Package or promotional offerings and the room rate charged for all Package/promotional details.
h. Folio and other documentation for all exemptions and adjustments to revenue.
i. Records supporting Complimentary Rooms revenue.
j. All documentation used to complete the Operator's Transient lodging tax return and retained as backup to the return.

Acceptable methods of maintaining the above list include bound receipt books, guest folios, registration cards, daily transaction reports, general ledgers, computerized records, and any other books and records deemed necessary to complete the Transient Lodging Tax audit. In addition, Operators shall provide documents that can be used to support revenues and exemptions. Failure to provide adequate documentation supporting Transient lodging tax returns may result in penalties and assessments as outlined in Section 5. All information provided during the course of an audit, including tax returns, audit records, etc., will be kept confidential by the RSCVA.

10.4. Retention Of Records. Every Operator shall keep all financial records, receipts, invoices, and other pertinent documents as listed and described in Required Records (see Section 10.3.) for a period of not less than four (4) years from the close of the accounting year to which the returns relate. Notwithstanding the foregoing, any Operator who fails to obtain a Transient Lodging Tax License from the RSCVA or fails to secure and maintain an appropriate business license issued by either the City of Reno, City of Sparks or Washoe County will be required to maintain and provide records for not less than eight (8) years.

10.5. Availability Of Records. Upon written notification of a Transient Lodging Tax audit, the Operator shall provide all records supporting Transient lodging tax returns filed with the RSCVA. These records shall be available to the RSCVA Room Tax Auditors at the property location or the offices of the RSCVA within ten (10) business days unless other arrangements are made with the Room Tax Department. On occasion, the RSCVA may require specific records be provided on demand.

If the Transient Lodging Tax audit is conducted at the property, the Operator shall provide reasonable accommodations for the RSCVA Room Tax Auditors.

Auditors will make copies or request that the property make copies, of original records to be retained as part of the audit work papers which substantiate the audit findings. Records may also be provided electronically either through e-mail, cd, or flash drive.

Failure to retain or refusal to furnish such records as described in this section shall not affect the Tax Administrator's authority to assess a deficiency for such periods. The Tax Administrator may utilize and apply available data to those periods in which records are unavailable.

10.6. Failure To Cooperate With A Transient Lodging Tax Audit. Section 12 provides procedures for the revocation of the License of any Operator who fails to cooperate in the conduct of a Transient Lodging Tax audit. The RSCVA conducts the Transient Lodging Tax audit at no expense to the Operator. However, the Operator may be subject to fees and additional costs in some cases.

10.7. Assessments Or Credits Resulting From A Transient Lodging Tax Audit.

10.7.1. Notice Of Audit Determination. Following the completion of a Transient Lodging Tax audit, the Operator will be advised in writing of the audit findings. The notice may be served personally, by certified mail, and/or e-mail. If served by certified mail, the notice shall be addressed to the Operator's address as it appears in the records of the RSCVA. If notice is served by certified mail, service is complete at the time of deposit with the United States Postal Service. If notice is served in person, service is complete at the time signed for by an adult person employed at the place of business of the Operator. If notice is served by e-mail, service is complete at the time the document is electronically sent provided the RSCVA is able to verify receipt of the e-mail by Operator.

10.7.2. Time Limitations. If an assessment for underpayment or nonpayment of Transient Lodging Tax or Surcharge is made, the Operator has thirty (30) days in which to make payment and/or file a written appeal of the findings. If payment and/or written appeal of the assessment is not received within thirty (30) days, the RSCVA shall place a lien against the property and a Show Cause Hearing requesting revocation of the Operator's Transient Lodging Tax License and/or business license will be scheduled.

Should a credit for overpayment be due, the credit will be refunded within thirty (30) days.

If reasonably possible, the RSCVA will provide an Operator with a written response to any written appeal within thirty (30) days after it receives the appeal. When lengthy research is required that prohibits responding in thirty (30) days, the Operator will be advised.

10.7.3. Payment Of Assessment. Payment within thirty (30) days stops the accrual of interest, and does not affect the Operator's right to appeal. If not paid, interest will continue to accrue throughout the appeal process until paid.

10.8. Appeals.

10.8.1. Appeal: Time For Filing.

a. Any Operator, against whom a deficiency determination is made and who believes the determination is incorrect, must file a written appeal for re-determination with Tax Administrator within thirty (30) days after the Operator is served with notice of

determination.

b. If an appeal is not filed within the thirty (30) day period, the Operator is deemed to have waived the right to contest the determination.

c. At the discretion of the Tax Administrator, the time within which an appeal for re-determination must be filed may be extended.

10.8.2. Appeal Requirements And Accompanying Materials. A request for re-determination of a Transient Lodging Tax audit shall:

a. Set forth in writing the amount of the determination being contested and the legal grounds for seeking a re-determination; and

b. Be accompanied by the specific records and other evidence, which support the appeal.

10.8.3. Re-Determination: Change In Determined Amount. If a request is made by the Operator for re-determination of a Transient Lodging Tax audit assessment, the results of the re-determination may be more or less than the original determination. The RSCVA may change the amount of the determination at any time before it becomes final at the request of the Licensee or upon discovery of error(s) in the assessment.

10.8.4. Re-Determination: Final Opinion Of Tax Administrator; Appeal To Finance Committee; Final Decision Of Finance Committee.

a. The opinion issued by the Tax Administrator upon an appeal for re-determination becomes final thirty (30) days after service upon the Operator, unless an appeal of the opinion is filed within that time with the Finance Committee of the RSCVA.

b. On appeal, the Operator shall be notified as to the date of an appeal hearing before the RSCVA Finance Committee. The decision of the Finance Committee of an appeal becomes final after service upon the Operator of its written order. At the discretion of the RSCVA Finance Committee, the appeal may be determined by the full RSCVA Board of Directors. RSCVA staff will make every attempt to schedule appeal hearings within sixty (60) days depending on the calendar of the RSCVA Board of Directors.

10.8.5. Re-Determination: Credit Or Refund. If a determination imposed by the RSCVA is reduced on re-determination or appeal, the Tax Administrator shall credit or refund any amount of taxes or Surcharges, penalties and interest (RSCVA uses as a guideline, NRS 360.2937) that have been paid or collected which exceeds the amount owed.

10.9. Limitation On Deficiency Period; Time For Provision Of Notice Of Determination.

a. Every notice of the determination of a deficiency assessment issued by the RSCVA shall be personally served or mailed within five (5) years from the close of the accounting year to which the Transient lodging tax returns relate or within four (4) years after the return is filed, whichever period expires later.

b. In the case of fraud, intentional evasion, or failure to make a return, or a claim for an additional amount, every notice of determination shall be mailed or personally served within nine (9) years from the end of calendar year following the period for which the amount is proposed to be determined.

c. Every Operator shall keep all records, receipts, invoices, and other pertinent documents as listed and described in Required Records (see Section 10.3.) for a period of not less than four (4) years from the close of the accounting year to

which the Transient lodging tax returns relate.

11. PROPERTY TYPE CLASSIFICATIONS

11.1. Properties Are Grouped By Classification By The RSCVA. For reporting of Transient Lodging Tax collection and occupancy statistics, properties are classified as follows:

a. Hotel: Property may offer a full range of services, including a restaurant and/or gaming. The building is occupied or intended to be occupied for compensation, as the temporary residence for Transient Guests, primarily persons who have residence elsewhere. A hotel has an interior hall and lobby with access to each room from the interior hall or lobby.
b. Motel: Property rents predominantly on a daily basis typically having rooms adjacent to an outside parking, and which does not meet the definition of a Hotel.
c. 28-Day Rentals: Property derives at least one-third of its annual gross income from 28-day rentals.
d. RV Park: Property rents overnight parking for recreational vehicles and campers.
e. Timeshare: Property rents timeshares, condominiums, or vacation homes.
f. Vacation Rental: Private home, townhome, or condominium available for rent through a property management service.
g. Homeowner Rental: Private home, townhome, condominium, or timeshare available for rent directly through the homeowner, an internet site, or other similar means.

12. RULES OF THE PROCEDURE OF THE RSCVA FOR PROCEEDINGS ON THE REVOCATION OF TRANSIENT LODGING TAX LICENSES AND/OR SUSPENSION OF BUSINESS LICENSE (SHOW CAUSE HEARINGS)

12.1. Statement Of Need And Reasonableness. The RSCVA, having found that delinquencies in, and failure to remit Transient Lodging Tax payments and/or Surcharges by Operators, failure of Operators to provide requested documents to support a Transient Lodging Tax audit, and failure to pay undisputed assessments resulting from such audits have resulted in reduced revenues, therefore establishes the following rules and procedures for the revocation of Transient Lodging Tax Licenses and/or suspension of business license.

12.2. Criteria For The Institution Of A Show Cause Hearing For The Revocation Of A Property's Transient Lodging Tax License and/or Suspension of Business License Are:

a. The Operator is delinquent more than sixty (60) days, or
b. The Operator has been delinquent on two or more occasions during the preceding twelve (12) calendar months and is delinquent for the current reporting period, or
c. The Operator fails to provide requested documents to support a Transient Lodging Tax audit, or
d. The Operator fails to pay an undisputed assessment resulting from an audit within thirty (30) days following the close of the audit, or
e. Any other condition exists which, in the opinion of the Tax Administrator warrants such action.

12.2.1. Initial Notice Of Deficiency. Any Operator meeting one or more of the criteria set forth in Section 12.2. will be notified by the Tax Administrator of the deficiency and advised that a motion for a show cause hearing will be made requesting that the Operator show cause why its License should not be revoked, unless the deficiency is corrected within thirty (30) days of the service of

such notice.

12.3. Adjudication Of Contested Cases.

12.3.1. Notice Of Hearing In Contested Case; Contents Of Record.

a. In a contested case, all parties shall be afforded an opportunity for hearing before the Adjudicator after reasonable notice.

b. The notice shall include:

(1) A statement of the time, place and nature of the hearing.
(2) A statement of the legal authority and jurisdiction under which the hearing is to be held.
(3) A reference to the particular sections of the statutes and Regulations involved.
(4) A short and plain statement of the matters asserted.
(5) "Notice" herein shall be deemed sufficient if given by certified mail at least twenty-one (21) working days or delivered in person at least five (5) working days prior to the date of the hearing. In special circumstances, other means of notification (i.e. fax, e-mail, telephone) may be used if agreed to by both parties.

c. Any party is entitled to be represented by counsel.

d. Opportunity shall be afforded all parties to respond and present evidence and argument on all issues involved.

e. Unless precluded by law, informal disposition may be made of any contested case by stipulation, agree settlement, consent order or default. If an informal disposition is made, the parties may waive the requirement for findings of fact and conclusions of law.

f. The record in a contested case shall include:

(1) All pleadings, motions and intermediate rulings.
(2) Evidence received or considered.
(3) A statement of matters officially noticed.
(4) Questions and offers of proof and objections, and rulings thereon.
(5) Proposed findings and exceptions.
(6) Any decision, opinion or report by the Adjudicator.

g. Oral proceedings, or any part thereof, shall be transcribed on request of any party.

h. Findings of fact shall be based exclusively on substantial evidence and on matters officially noticed, and shall, where applicable, include the amount of Transient Lodging Tax owing plus interest and penalties as authorized by law.

12.3.2. Certain Members Of Agency Prohibited From Taking Part In Adjudication.

a. No Agency member who acts as an investigator or prosecutor in any contested case may take part in the adjudication of such case.

b. In the event that an Agency member is disqualified as an Adjudicator under the provisions of Subsection 1, the Agency shall designate another Agency member to serve as one of the Adjudicators.

12.3.3. Evidence. In Contested Cases:

a. Irrelevant, immaterial or unduly repetitious evidence shall be excluded. Evidence may be admitted, except where precluded by statute, if it is of a type commonly relied upon by reasonable and prudent individuals in the conduct of their affairs. The Agency shall give effect to the rules of privilege recognized by law. Objections to evidentiary offers may be made and shall be noted in the record.

Subject to these requirements, when a hearing will be expedited and the interests of the parties will not be prejudiced substantially, any part of the evidence may be received in written form.

b. Documentary evidence may be received in the form of authenticated copies of excerpts, if the original is not readily available. Upon request, parties shall be given an opportunity to compare the copy with the original.

c. Every witness shall declare, by oath or affirmation, that he will testify truthfully.

d. Each party may call and examine witnesses, introduce exhibits, cross-examine opposing witnesses on any matter relevant to the issues even though such matter was not covered in the direct examination, impeach any witness regardless of which party first called him to testify, and rebut the evidence against him.

e. Notice may be taken of judicially cognizable facts and of generally recognized technical facts within the Agency's specialized knowledge. Parties shall be notified either before or during the hearing, or by reference in preliminary reports or otherwise, of the material noticed, including any staff memoranda or data, and they shall be afforded an opportunity to contest the material so noticed. The Agency's experience, technical competence, and special knowledge may be utilized in the evaluation of the evidence.

12.3.4. Administration Of Oath Or Affirmation To Witness. Unless limited by a specific statute, any person authorized to preside over a hearing in a contested case may administer oaths or affirmations to witnesses appearing before him in the hearing.

12.3.5. Contests Of Adverse Written Decision Or Order; Notice; Copies. A decision or order adverse to a party in a contested case shall be in writing or stated in the record. Except as provided in Subsection 5 of Section 12.3.3., a final decision shall include findings of fact and conclusions of law, separately stated. Findings of fact and decisions shall be based upon substantial evidence. Findings of fact, if set forth in statutory language, shall be accompanied by a concise and explicit statement of the underlying facts supporting the findings. Parties must be notified either personally or by certified mail of any decision or order. Upon request, a copy of the decision or order shall be delivered or mailed forthwith to each party and to his attorney of record.

12.3.6. Revocation Of Summary Suspension Of License. No revocation, suspension, annulment or withdrawal of any License shall be made, unless prior to the institution of Agency proceedings, notice shall have been given by certified mail to the Operator of facts or conduct which warrant the intended action, and the Operator was given an opportunity to show compliance with all lawful requirements for the retention of a License. If the Agency finds that the public welfare imperatively required emergency action, and incorporates a finding to the effect in its order, summary suspension of a License may be ordered pending proceedings for revocation or other action. Such proceedings shall be promptly instituted and determined.

12.4. Certification Of Revocation Of License And/Or Suspension Of Business License To Other Authorities. Upon the revocation or other withdrawal of any Transient Lodging License, the Agency shall certify to the appropriate authorities of the County of Washoe, the City of Reno, the City of Sparks, or any one or more of them as shall be concerned therewith, in which the defendant

holds a general business license, the name and address of the Operator whose License has been revoked and attach thereto a copy of the final revocation order of the Agency. ["[T]he governing body shall revoke or suspend the License of a business upon certification by the board that the License tax has become delinquent, and shall not reinstate the License until the tax is paid." NRS 268.095 (6)]

12.5. Right Of Agency To Record Claim Of Lien Upon Property For Deficiency Assessment Prior to the Hearing. The statutory right of the Agency to file a claim of lien upon property for a deficiency assessment of Transient Lodging Tax, penalties and interest is not waived by the fact that a show cause hearing has not occurred or notice of such request for a hearing has not been given.

12.6. Posting Of Bond For Issuance Of New Transient Lodging Tax License Following Revocation Of Property's Transient Lodging Tax License By The Adjudicator. A new Transient Lodging Tax License will not be issued to the same Owners or Operators following revocation of a property's Transient Lodging Tax License unless a bond, either cash or insurance, is posted in an amount equal to six (6) months estimated maximum Transient Lodging Tax. This requirement may, at the discretion of the Tax Administrator, be cancelled after three (3) years of timely filing, and satisfactory completion of Transient Lodging Tax audit.

12.7. Administrative Appeal Of Any Order Of Revocation Of Transient Lodging Tax License By The Adjudicator. An aggrieved party may appeal any order of revocation of Transient Lodging Tax License to the full Board of Directors of the Agency. No oral arguments will be permitted, but such appeals will be based upon the submission of written briefs only.

12.8. Availability Of Regulations. The Agency shall keep at least one copy of these rules, and amendments thereto, and any other resolutions or Regulations in connection with the procedures for revocation of Transient Lodging Tax License and/or business license available, in its office for inspection and copying by the public. One copy of these rules, and amendments thereto, and any other resolutions or Regulations in connection with the procedures for revocation of Transient Lodging Tax License, shall be filed with the Clerk of the County of Washoe.

Any Operator failing to comply with the RSCVA Rules and Regulations may be guilty of a misdemeanor, as set forth in local statutes, codes and ordinances and shall be punished accordingly.

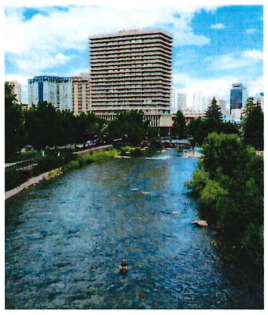
State of Nevada
Washoe County
Reno-Sparks Convention and Visitors Authority
Current Transient Lodging Tax Rates by District

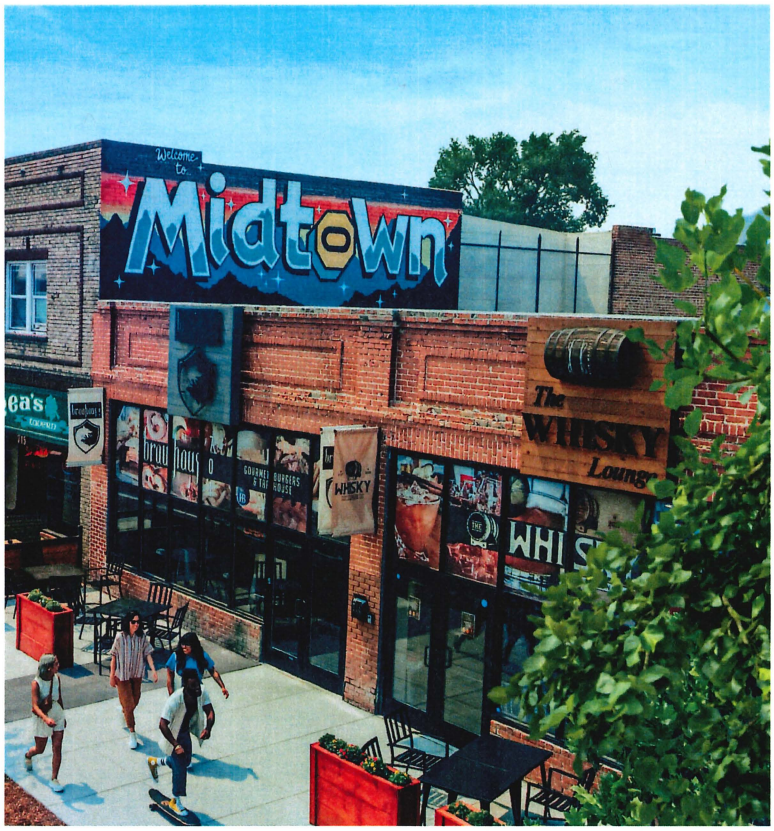
Description	Jurisdiction Receiving Funds	Washoe County Transient Lodging Tax Districts and Rates					
		Reno B	Reno D	Reno E	Sparks	Washoe A	Washoe B
RSCVA General Fund	**RSCVA**	6.625%	6.625%	6.625%	6.625%	6.625%	6.6250%
Convention Center-Debt (SB 477)	**RSCVA**	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%
Total to RSCVA		**8.625%**	**8.625%**	**8.625%**	**8.625%**	**8.625%**	**8.625%**
National Bowling Stadium-Debt (SB 112)	**City of Reno**	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%
City/Civic Center (SB 221)	**City of Reno**	-	1.500%	1.500%	-	-	-
Reno Parks & Recreation	**City of Reno**	1.000%	1.000%	1.000%	-	-	-
Reno-Railroad District	**City of Reno**	-	1.000%	-	-	-	-
Total to City of Reno		**2.000%**	**4.500%**	**3.500%**	**1.000%**	**1.000%**	**1.000%**
City/Civic Center (SB 477)	**Cities of Reno/Sparks/RSCVA**	1.000%	-	1.000%	1.000%	1.000%	1.000%
Sparks AB 205 (07-01-03)	**City of Sparks**	-	-	-	2.500%	-	-
Nevada Commission on Tourism (NCOT)	**State of Nevada**	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%
State General Fund & School Support Fund (IP-1)	**State of Nevada**	1.000%	-	-	-	1.000%	1.000%
Washoe County	**Washoe County**	-	-	-	-	1.000%	1.000%
Totals		**13.000%**	**13.500%**	**13.500%**	**13.500%**	**13.000%**	**13.000%**

RenoTahoe™

Attachment B

Strategic Plan

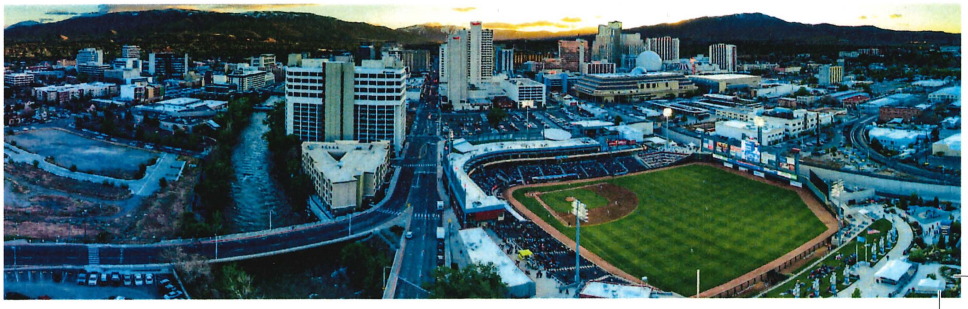




Reno-Sparks Convention and Visitors Authority

FY26-28

Strategic Plan



FY26-28 Strategic Plan

Mission

Attract overnight visitors to Reno Tahoe while supporting the sustainable growth of our communities.

Vision

To be the preferred outdoor, gaming and event destination.

Reno Tahoe

FY26-28 Strategic Goals

#1 Urban Core Revitalization

Be a strong advocate to make a difference in our urban centers - creating vibrant spaces for visitors and the community to live, work, and play.

#2 Venue Activation & Event Attraction

Reno Tahoe is known for hosting diverse events, including concerts and major festivals, to maximize visitor engagement.

#3 Visitor Access

Visitors have easy access to local attractions and venues throughout Reno Tahoe.

#4 Organization Sustainability & Performance

Visit Reno Tahoe is known for operational excellence, transparency, and community leadership.



FY 26-28 Strategic Plan

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Foreword

Our Challenge

No Apologies. Just Ambition.

Reno Tahoe has never been about following the well-worn path. We've always carved our own way forward, shaped by ambition, resilience, and a deep connection to the place where mountains meet desert and tradition meets progress. The next three years come with more questions than answers in an ever-changing national tourism environment, providing an opportunity to find new solutions for reinvention, revitalization, and the necessary collaboration required to achieve sustained success.

The destination has reached a new inflection point. Budget constraints are tightening. Tourism infrastructure is due for an overhaul. Urban centers need revitalization. Transportation is a challenge. And we've lost signature events that once defined our cultural calendar. But those aren't signs of decline—they're signals for reinvention.

We're stepping into a pivotal moment with fresh leadership and the opportunity to rewrite the script. Shift to a more diverse, experience-driven economy. To tap into the power of our natural assets—the Truckee River, high desert trails, and wide-open skies—and to bring them to life for visitors and locals alike.

We'll confront these challenges head-on: workforce, event generation, and inconsistencies in perception that keep Reno Tahoe from being fully seen for what it is—a destination on the edge of transformation. And we'll do it with urgency, clarity, and a shared vision.

Because Reno Tahoe isn't content with being a supporting act in someone else's show. We've got our own stage, our own voice, and our own story to tell. A story that balances grit with innovation, legacy with momentum, and risk with reward.

This plan is more than a strategic outline—it's our commitment to lead with purpose, adapt with agility, and build with courage.

We're not here to wait for opportunity. We're here to create it.

Core Purpose & Values

What We Do

The Reno-Sparks Convention & Visitors Authority (RSCVA) was established in 1959 as the Washoe County Fair and Recreation Board. Branded as Visit Reno Tahoe, the organization acts as a marketing arm for the county to promote convention and tourism business.

Unlike many convention and visitors bureaus across the country, Visit Reno Tahoe operates several venues designed to draw out-of-town visitors. In addition, Visit Reno Tahoe is mandated by the Nevada State Legislature (NRS 244A), and is not a partnership-based organization. As a quasi-governmental entity, Visit Reno Tahoe also functions as a collection agency, ensuring that room taxes are distributed to the appropriate governmental organizations benefiting visitors and residents of Reno Tahoe.

By the Numbers

$5.2B
Economic Impact

43K
Jobs Generated

$459M
Room Tax Revenue

3.8M
Estimated Visitors

78%
Visitor Satisfaction

MISSION

What is our core purpose?

Attract overnight visitors to Reno Tahoe while supporting the sustainable growth of our communities.

VALUES

How will we behave?

Collaboration

We seek out internal and external perspectives, emphasizing an inclusive approach.

Integrity

We always keep our word and do the right thing.

Transparency

We share information to create open and honest communication.

Ambition

We put in the hard work to enhance the quality of life for visitors and all Northern Nevada residents.

People

We invest in the diverse experience and expertise of individuals who positively impact the communities we serve.

Current State Summary

Where are we today?

Visit Reno Tahoe stands on solid ground with a resilient tourism model, strong venue management expertise, and a unique regional identity built on western heritage and outdoor recreation. Its reputation for promoting and supporting specialized and large-scale events like Hot August Nights and the Reno Rodeo is a proven driver of tourism. Reno Tahoe benefits from close proximity to California's economic engine and features diverse tourism assets, including skiing, mountain biking, historical attractions, and high-quality dining and entertainment. Community engagement and trends favoring domestic travel also position Reno Tahoe well for continued recovery and growth.

However, the region is simultaneously navigating a set of compounding challenges: aging and underutilized infrastructure, regional competition and an unknown global economic future. These issues—paired with gaps in regional transportation, rising costs for visitors, and an enduring commitment to collaboration—highlight an immediate need for revitalization and diversification to remain competitive.

Key Trends & Implications

Investment Momentum in Hospitality & Attractions

Major private investments are poised to add capacity and elevate the destination.

Implications:

- Future-ready infrastructure is key to meaningful visitation.
- Without complementary public infrastructure, private gains may stall overall progress.

Strategic Opportunities:

- Align public-private strategy to ensure event infrastructure, transportation, and wayfinding upgrades keep pace.
- Use new developments to reposition urban centers as central experience hubs.
- Develop joint programming (e.g., events, activations) with existing and emerging venues.

Rise of Lifestyle-Integrated Travelers

A new generation of travelers—remote workers, digital nomads, and bleisure [business + leisure] visitors—seek destinations that blend work, play, and purpose. They prioritize experiences, connectivity, wellness, and authenticity over traditional packaged tourism.

Implications:

- Demand continues to shift from passive entertainment to interactive, unique experiences.
- Shorter but more frequent trips; focus on convenience, walkability, and "livable" destinations.
- These travelers influence brand perception through social media and peer recommendations.

Strategic Opportunities:

- Develop experience-rich downtown districts and hybrid work-friendly venues.
- Promote walkable, Wi-Fi enabled corridors and coworking-friendly amenities.
- Strengthen digital marketing that highlights lifestyle alignment, wellness, and culture.

Rise in Domestic Travel & Regional Migration

Travel has skewed toward domestic and drive-market visitors, with increased migration from California bringing more visitors and business relocations.

Implications:

- Proximity to California remains a major advantage—but also brings higher visitor expectations.
- Regional pride and heritage must be matched with urban amenities and hospitality and infrastructure upgrades.

Strategic Opportunities:

- Capitalize on drive-market momentum with bundled outdoor, dining, and cultural experiences.
- Reinvest in local icons and historic sites to align with visitor nostalgia and community pride.
- Create new events and experiences to entice new and repeat visitors.

Economic Headwinds & Public Budget Constraints

Local, state, and federal economic uncertainty may limit revenue growth and visitor spend.

Implications:

- Shorter stays and reduced discretionary spending may impact midweek and shoulder-season visitation.
- Fiscal uncertainty complicates long-term planning and public investment.

Strategic Opportunities:

- Bolster sales & marketing efforts to grow market share.
- Focus on emerging and legacy programming that drives room nights.

Shift Toward Sustainable & Wellness-Oriented Travel

Environmental awareness is reshaping tourism behavior. Travelers prioritize eco-conscious destinations, healthy experiences, and wellness integrations.

Implications:

- Visit Reno Tahoe must redefine its narrative and embrace sustainability credibly.
- Aging infrastructure, limited green spaces and transportation options hinder perception.

Strategic Opportunities:

- Integrate wellness tourism offerings: trails, spas, healthy dining, hot springs, retreats.
- Improve downtown greenery, riverfront access, and shuttle systems to reduce carbon footprint.
- Collaborate with DMOs to define and promote regional eco-branding.

The Downtown Imperative

The presentation of "downtown" is crucial to initial visitor impressions, brand equity, and convention appeal.

Implications:

- First impressions from downtown shape the entire destination experience.
- Competing cities with revitalized urban cores are drawing key market share in events and leisure.

Strategic Opportunities:

- Support a Downtown Master Plan with a focus on beautification, safety, and activation.
- Leverage redevelopment as a symbol of transformation.
- Engage with agencies activating riverfront improvements, lighting, wayfinding, and event plazas.

Technology & Trip Customization

Tech-savvy travelers rely on digital planning tools, AI-powered recommendations, and personalization.

Implications:

- The user journey—from inspiration to booking to travel—has moved almost entirely online.
- Missed opportunities if Visit Reno Tahoe's digital presence is fragmented or outdated.

Strategic Opportunities:

- Continue to be an industry leader in the digital ecosystem with personalized itineraries and AI tools for advanced trip planning.
- Use first-party data to deliver hyper-personalized content and re-engagement campaigns.

Heritage & Event Legacy

Stakeholders want to build on Reno Tahoe's heritage—like events such as Reno Rodeo, Hot August Nights, Great Reno Balloon Race—not constantly reinvent.

Implications:

- Event strategy must preserve identity while expanding relevance.
- Signature events are a critical tool for "peaking the peaks" and storytelling.

Strategic Opportunities:

- Reinforce Reno Tahoe's identity through refreshed legacy events and new culturally aligned programming.
- Experiment with hybrid events (concerts + festivals + wellness) to reach wider demos.
- Align event strategy with Visit Reno Tahoe's mission.



Big, Bold Vision

OUR VISION

Our aspiration and desired future state (the impact we will have)

To be the preferred outdoor, gaming and event destination.

STRATEGIC GOALS

What are the key areas of focus to achieve our vision?

We will achieve our vision by focusing on the following four areas:

1. **Urban Core Revitalization**
2. **Venue Activation & Event Attraction**
3. **Visitor Mobility & Access**
4. **Organizational Sustainability & Performance Scorecard**



Strategic Goal Detail



#1 Urban Core Revitalization

Be a strong advocate to make a difference in our urban centers - creating vibrant spaces for visitors and the community to live, work, and play.

What Success Will Look Like:

- Community collaboration to make strides in improving the Downtown District and Truckee River corridor.
- Clean, vibrant Reno & Sparks downtowns that integrate the river as a central feature, offering recreational and aesthetic value.
- An urban core that provides a mix of outdoor activities, gaming, dining, and cultural experiences for a memorable guest experience.

Our Role:

Drive use of the Reno Events Center and National Bowling Stadium for events.

Advocate for transformation projects with regional partners.

Support visitation by marketing assets, providing parking solutions, and elevating the Visitor Center experience.

Visitor Concerns & Strategies

Health & Public Safety

To improve the sense of security and enhance the overall visitor experience, increase the visible security presence downtown and improve walkability to encourage more consistent foot traffic.

Blighted Buildings

Ensure key corridors like Virginia Street are active and welcoming—not boarded up or vacant. Considerations include redeveloping these areas and possibly transitioning parts of downtown into pedestrian-only zones to improve accessibility and vibrancy.

River Cleanliness & Access

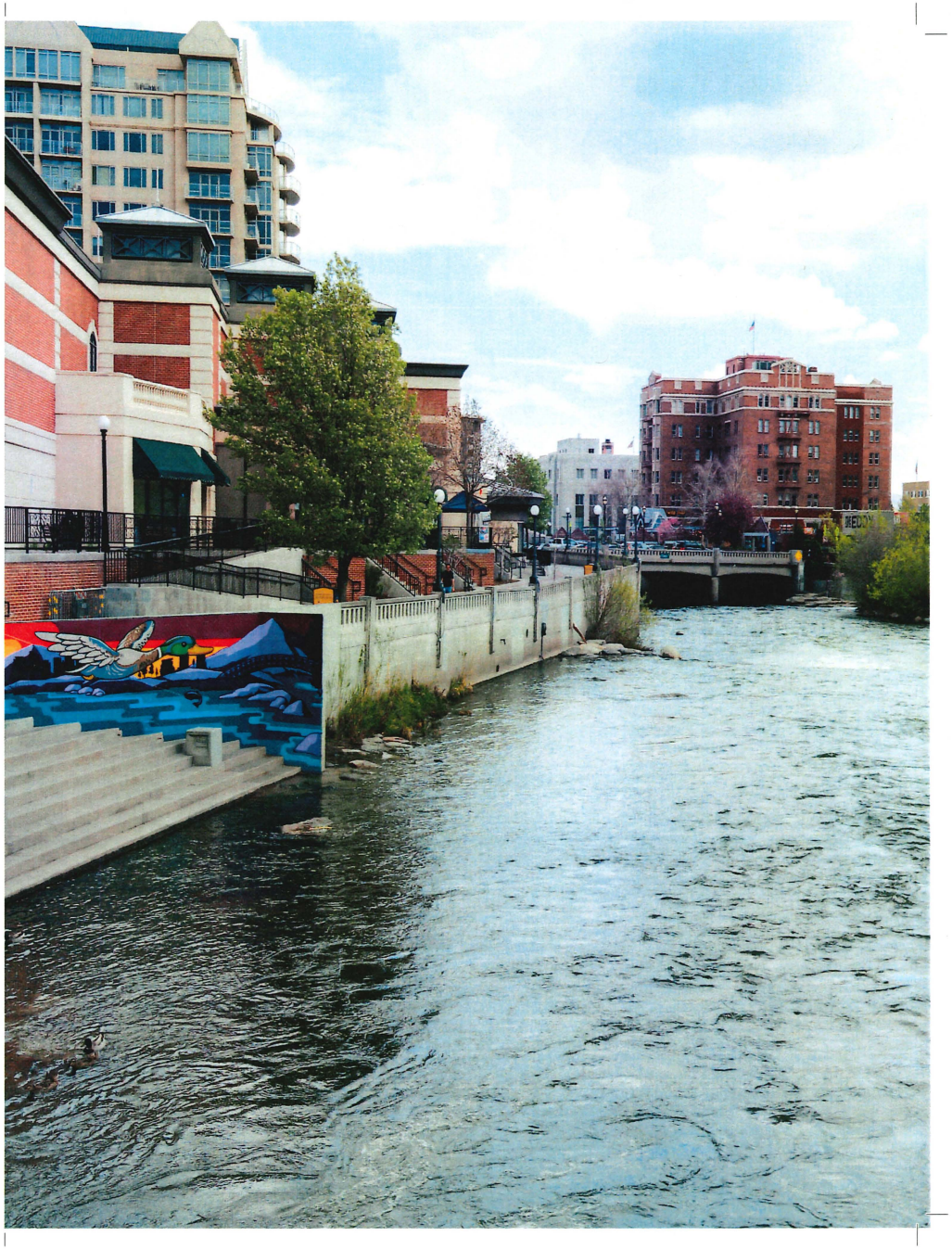
Enhancing the Truckee River as a key amenity includes improving public access points, increasing usability (such as trails and gathering areas), and exploring its potential as a sustainable transportation corridor for the region.

Parking Limitations

Addressing parking constraints for both residents and visitors involves increasing parking availability downtown. We have a key opportunity to fully activate and utilize the National Bowling Stadium garage to support tourism and events.

FY26-28 Roadmap

STRATEGIC INITIATIVES	WHERE WE ARE TODAY	NEXT YEAR	WHERE WE WANT TO BE
Advocate for an activated, vibrant downtown	47% of visitors go downtown 31 Events held in Downtown Reno Eight events held in Victorian Square	Support more events in our downtown region that impact visitation Engage with associations doing the work in downtown	60% of visitors go downtown More pedestrians and foot traffic in a thriving downtown Community collaboration to make strides in improving the Downtown District and river corridor
Fully utilize the river as a tourism asset	Positive feedback from visitors on the river and river experience The Truckee River and other natural assets are not fully leveraged for tourism	Advocate for river infrastructure improvements High effort in promoting the river as a key asset of our region	A clean, vibrant city center that integrates the river as a central feature, offering recreational and aesthetic value
Make it easier for visitors to experience Reno Tahoe	Consumer-facing website that highlights all events taking place Visitors come to the region with specific experiences in mind, or specific regions explored Good Value for Money is rated below attribute importance among visitor perceptions	Explore using the NBS for a downtown parking solution Event support and promotion at Greater Nevada Field Promoting the Visitor Center at Visit Reno Tahoe venues More promotion of regional amenities Activating public spaces for events – from Idlewild to Wingfield and Rancho San Rafael	Visitors combine multiple experiences into their stays and visits Visitors perceive Reno Tahoe as a good value An urban center that provides a mix of outdoor activities, gaming, and cultural experiences, ensuring diverse guest experiences





#2 Venue Activation & Event Attraction

Reno Tahoe is known for hosting diverse events, including concerts and major festivals, to maximize visitor engagement.

What Success Will Look Like:

- Modern, upgraded venues that attract high-profile events.
- Venues are fully utilized, balancing midweek and seasonal lulls.
- Pursuing opportunities to drive new festivals, concerts, and events throughout the region.

Our Role:

Drive event bookings in all Visit Reno Tahoe venues & throughout the destination.

Advocate for infrastructure improvements near events venues.

Venue Activation Strategy

VENUE	OPPORTUNITY TO ACTIVATE	INVESTMENTS NEEDED
Reno-Sparks Livestock Events Center Actively pursue the equine and livestock market, via CapEx partnership with the State, to defend against new regional competitors	• State of Nevada investment in capital expenditures • Host State Fair (FY27) • Host local 4H events (NJLS) • Pursue equine and livestock events	• Grandstands, restrooms, suites • Resurface parking lot • Install HVAC • Upgrade stall conditions • Upgraded Wi-Fi
Reno Events Center Focus on event development and expanded entertainment offerings	• Leverage partnerships with festival organizations to host concerts during major downtown events • Pursue tradeshows and sporting events	• Upgraded sound system • Purchase/install lighting, staging, back-drop
Reno-Sparks Convention Center Aggressively pursue track market and traditional meetings segments: Association, SMERF, convention, and sports	• Regional and national track meets (increase size and reach) • Host Conference & NCAA championships • Sell naming rights and advertising • Improve standards with food & beverage provider • Continue art program • Provide statistics to commercial developers on convention center event impact to nearby businesses	• Install digital signage • Install digital keys • Maintain GBAC certification • Procure portable bleachers (track) • Refurbish carpet • Complete parking lot paving • Wi-Fi renovation • Refresh exterior appearance
National Bowling Stadium Pursue opportunities in addition to traditional usage, further activating the Kingpin Club, Theater and Stadium Club	• Lease the museum • Host annual youth events • Capitalize on national sporting events to drive social and group event bookings • Cross-sell bowling lane availability during downtown activity and events	• Replace carpet in theater and Hall of Fame • Install blinds and windows in Stadium Club • Install lockers • Install gate and ticketing system in parking garage

FY26-28 Roadmap

STRATEGIC INITIATIVES	WHERE WE ARE TODAY	NEXT YEAR	WHERE WE WANT TO BE
Enhance RSLEC venue attractiveness through facility updates	71 events hosted in FY24 Forecasted 75 events hosted FY25 <10% operating budget allocated annually to venue improvements ($750k-1M)	Work with the State on capital improvement budget Venue Sales Team and Director of Equine Events and Sports will pursue more equine & livestock events	Greater mix of equine and livestock events Mitigate impacts of available and potential new competition (GSR, Fallon, Winnemucca arenas) Improved Wi-Fi Resurface parking lot Install HVAC
Activate REC with concerts and other events	43 events hosted in FY24 Forecasted 30 events in FY25 Upgraded suites	Underwrite 6 concerts bought by Visit Reno Tahoe Host 35 events in FY2026 with 15 being ticketed events Improved sound system Purchase staging Improved event lighting Complete dressing room remodel with furniture Install VIP Bar in suite concourse	Host 45 events per year Enhanced concert equipment package Purchase LED backdrop Attract the right artists, genres, and night of the week One added festival downtown
Maintain & moderately expand RSCC track and convention business	Hosting 217 events in FY24 Forecasted 210 events in FY25 Improved Wi-Fi 20 LED signs	Host 235 events in FY26 Additional bleachers for track and group rental Improve internet coverage throughout all the venue Electronic key system New concourse carpet Improved F&B experience	Hosting 255 events per year An advanced, clean, sustainable convention center with the appropriate technology, accessibility amenities, security, and safety Parking Lot C is repaved Refresh exterior appearance

STRATEGIC INITIATIVES	WHERE WE ARE TODAY	NEXT YEAR	WHERE WE WANT TO BE
Creatively activate the National Bowling Stadium	74 events hosted in FY24 Forecasted 125 events hosted FY25 <10% operating budget allocated annually to facilities improvements ($750k-1M)	Host 70 events, including USBC Open Championships Lease Museum Carpet replaced in theater and Hall of Fame Install windows and blinds in Stadium Club Open NBS for ancillary activity surrounding NCVA & wrestling tournaments Host events in Stadium Club, Theater and Squad Room	Increase room night bookings with bowling events Activate the theater for local events Sell more multi-events per day Install lockers Install a gate and ticketing system to open parking garage daily
Attract regional events, targeting arts & culture, food & beverage, sports, and music	Expanding the Event Development Strategy with dedicated efforts to identify new festivals and events for the region Building relationships with festival producers looking to expand their event portfolio for future years Showcased the destination to eight event producers with hosted site tours Partnered with Greater Nevada Field to host the First Banana Ball Series in May 2025.	Partner with a Music Festival Producer to create a large-scale music festival (30K+ attendees) during FY26/27 year Build upon the event booking initiative for the REC through partnerships with existing festivals, with the goal of increasing awareness and attendance of these events Secure a Running Race Series for the Spring of 2026 Build upon the success of the Banana Ball Series by making it an annual event for the region	Established Annual Large Scale Music Festival showcasing Reno as music destination Create a citywide festival that offers arts & culture, curated food and beverage offerings, lifestyle and music spread across multiple downtown hotels and venues



#3 Visitor Access

Visitors have easy access to local attractions and venues throughout Reno Tahoe.

What Success Will Look Like:

- Maintained and enhanced air lift, with a focus on routes from regional hubs.
- Walkable spaces in heavily trafficked areas.
- Increased options for visitors to practice sustainable travel in the region.

Our Role:

Support partnerships in air service development with legacy carriers.

Advocate for increased shared transportation ridership, using our marketing reach.

Advocate for tourism infrastructure in high-traffic areas.

Key Partners

Several regional partners play pivotal roles in supporting Reno Tahoe's tourism infrastructure and visitor experience.

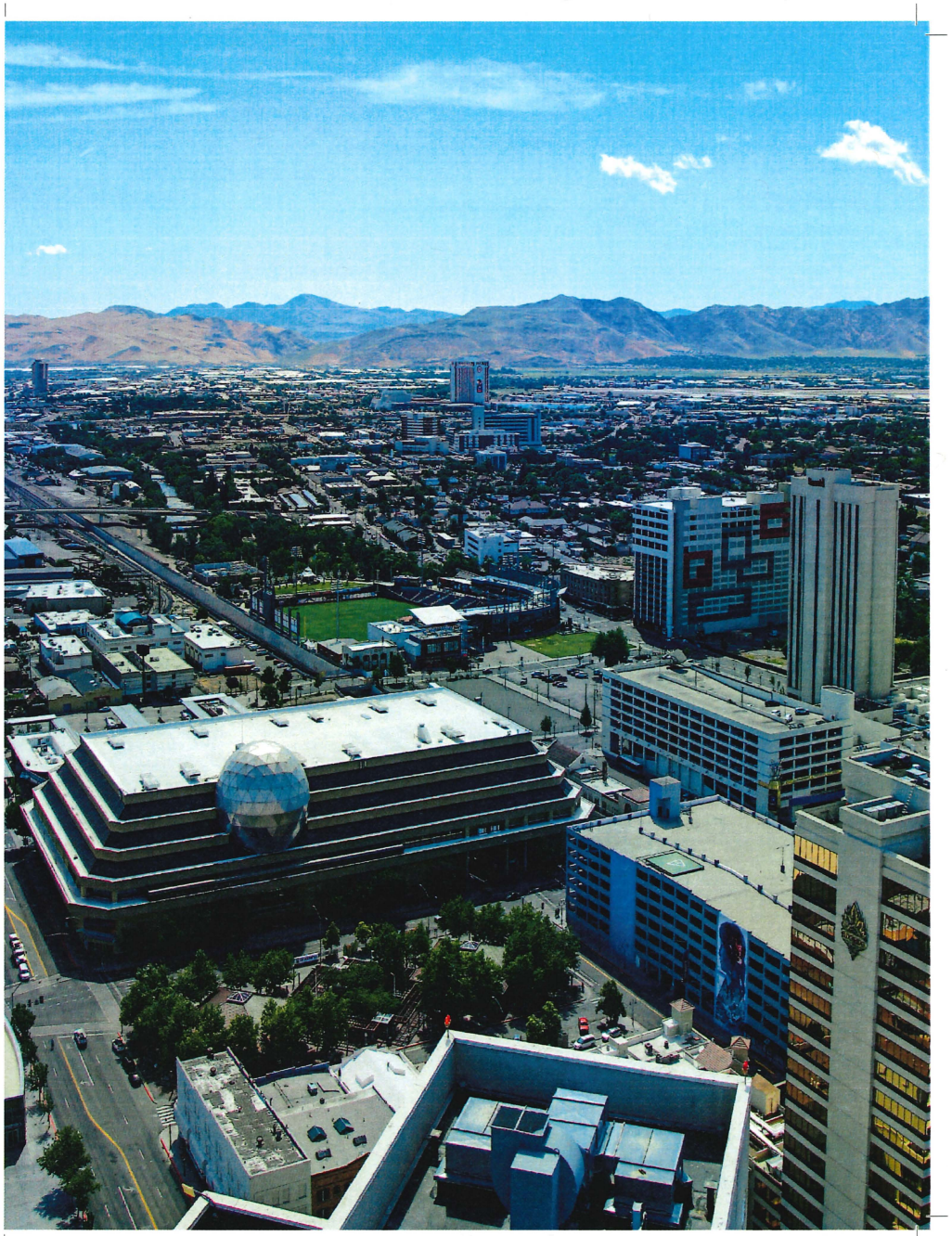
1. The **Reno-Tahoe Airport Authority** serves as the primary lead on air service development, working to expand and optimize flight routes to better connect the region with key markets.

2. The **Regional Transportation Commission (RTC)** is responsible for implementing walkability and transportation-related projects that improve accessibility for both visitors and residents, including enhancements to pedestrian corridors and transit systems.

3. **Washoe County** plays a collaborative role in managing regional connectivity, linking lake communities and helping to bridge the visitor experience across jurisdictions.

FY26-28 Roadmap

STRATEGIC INITIATIVES	WHERE WE ARE TODAY	NEXT YEAR	WHERE WE WANT TO BE
Support air service development	Airlift is one of the Top 20 in the country for comparable size destinations Visit Reno Tahoe air service fund largely used for marketing support to preserve current routes Collaboration with RTAA, EDAWN, RASC, and stakeholders to identify routes of priority	Maintain air service fund, prioritizing sales, tourism, and media promotions Active outreach and engagement with airlines, including HQ visits with RTAA, EDAWN, and stakeholders Host RTX (FAMs) with EDAWN/RTAA	Maintain active partnership in air service development to support existing routes and create new air lift – Focus is improving frequency of routes Grow and cultivate relationships with legacy airlines
Enable sustainable access to and from the Lake	57% of visitors travel to the Lake ~53,000 views on website shuttle page	Increase awareness around transportation options to the Lake Increase shuttle ridership by 5%	Increased ridership to Lake Tahoe to encourage sustainable travel Provide more options for public Lake transportation at a lower cost
Be the voice of the visitor in getting around the community	Limited walkability in the Convention Center District Downtown walkability experience is not seamless	Brand activations at airport to enhance sense of arrival Actively work with RTC to identify transportation project opportunities	Improved walkability in downtown, in around the convention center district, and urban areas Community partners are activated in support of infrastructure improvements surrounding the RSCC





#4 Organization Sustainability & Performance

Visit Reno Tahoe is known for operational excellence, transparency, and community leadership.

What Success Will Look Like:

- A cohesive team culture, avoiding overextension of staff.
- Team stays focused on core mission activities without distraction.
- Regional stakeholders are actively engaged and bought into the success of the region.
- Maintained fiscal stewardship of public funds.

Our Role:

Drive development, capabilities, and satisfaction of Visit Reno Tahoe staff.

Drive responsible financial programming.

Convene and engage regional stakeholders in contributing to the success of the region.

STRATEGIC INITIATIVES	WHERE WE ARE TODAY	NEXT YEAR	WHERE WE WANT TO BE
Support employee engagement	96% of employees feel happy to work at Visit Reno Tahoe New leadership in place to update employee policies and programs	Launch HR newsletter Enhance formal onboarding process Launch Intranet Expand rewards and recognition program	Maintain employee satisfaction benchmarks
Advance organizational capabilities	Leadership team in place at major facilities (NBS and REC) Talented individuals aligned with Visit Reno Tahoe's mission	Launch Learning Management System Conduct Antiharassment/ Management Skills & Employee Law / Workplace and Business Conduct / Ethics / etc. trainings Complete Succession Planning to identify future leaders Conduct cross-training and job shadowing program Enhance employee performance reviews	Proactive employee recruitment and development to get the right talent in the right positions

Performance Scorecard

KPI	FY25	FY26 TARGET	FY27 TARGET	FY28 TARGET
Cash Room Nights	3,153,963	3,138,287	3,232,435	3,329,408
Taxable Room Revenue	$459,344,860	$441,665,462	$454,665,462	$468,562,887
Average Daily Rate	$145.64	$140.43	$144.64	$148.98
Direct Visitor Spend (Calendar Year)	$3.35 Billion	+3%	+3%	+3%
Group Room Nights	284,563	282,523	290,999	299,729
Tourism Room Nights	696,699	687,223	700,967	714,986
Number of Events at Venues	405	415	430	449
Venues Client Satisfaction	91.7%	92%	92.5%	93%
Enhanced Engaged Website Sessions	707,436	733,080	755,072	777,724
Paid Media Engagement Rate	17.1%	10%	10%	10%
Earned Media Placements	275	215	225	235
Community Engagement Activities	48	30	35	40
Resident Favorability of Tourism	60%	63%	65%	67%
Training Completed	100%	100%	100%	100%
Employee Satisfaction Rate	96%	96%	96%	96%
Workplace Happiness Metrics Response Rate	75%	75%	80%	80%

Board Members

Hillary Schieve, Chair

Richard L. Jay, Vice Chair

Stephen Ascuaga, Secretary/Treasurer

Alexis Hill, Board Member

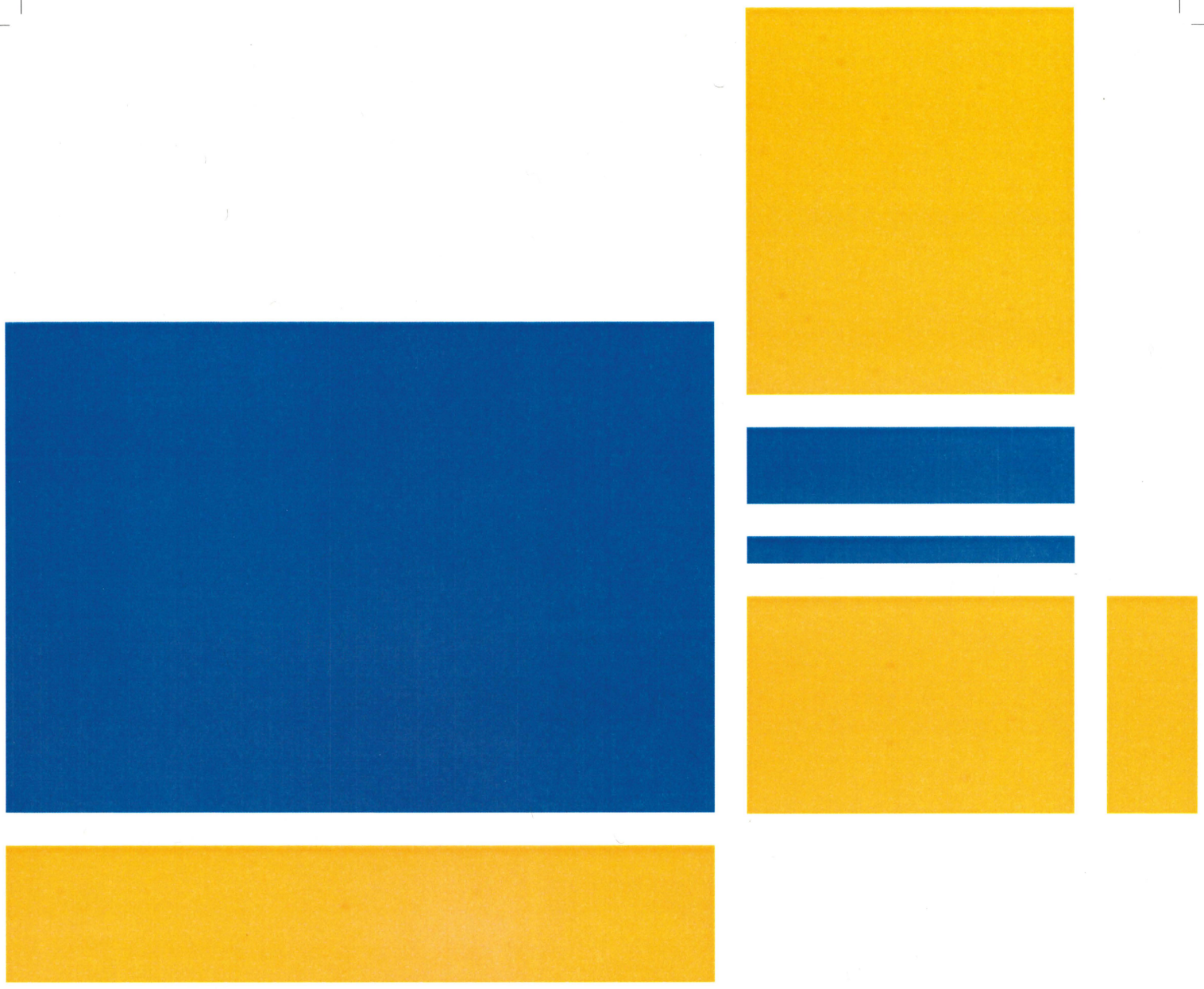
Charlene Bybee, Board Member

Greg Long, Board Member

John East, Board Member

Glenn Carano, Board Member

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