

REQUIRES TWO-THIRDS MAJORITY VOTE

(§§ 7-9, 13, 20-22, 25)

(Reprinted with amendments adopted on May 31, 2021)

SECOND REPRINT

A.B. 363

ASSEMBLY BILL NO. 363—ASSEMBLYMEN NGUYEN AND ROBERTS

MARCH 22, 2021

Referred to Committee on Government Affairs

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

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

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

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

**Legislative Counsel’s Digest:**

1 Existing law requires the governing body of a county or city to adopt an  
2 ordinance defining the term “transient lodging” for the purposes of all taxes  
3 imposed by the governing body on the rental of transient lodging. (NRS 244.33565,  
4 268.0195) This bill establishes various requirements that apply in a county whose  
5 population is 700,000 or more (currently Clark County) and in a city whose  
6 population is 25,000 or more in a county whose population is 700,000 or more  
7 (currently Henderson, Las Vegas and North Las Vegas) for: (1) a person who seeks  
8 to provide for rent a residential unit or a room within a residential unit for the  
9 purposes of transient lodging independently or using an accommodations  
10 facilitator; and (2) an accommodations facilitator.

11 **Sections 13 and 25** of this bill require the governing body of a county whose  
12 population is 700,000 or more and city whose population is 25,000 or more in a  
13 county whose population is 700,000 or more to include residential units and rooms



14 in residential units in the definition of “transient lodging” for the purposes of all  
15 taxes imposed on the rental of transient lodging.

16 **Sections 7 and 20** of this bill require the governing bodies of certain counties  
17 and cities to adopt an ordinance regulating: (1) the rental of a residential unit or a  
18 room within a residential unit for the purposes of transient lodging; and (2)  
19 accommodations facilitators.

20 **Sections 8 and 21** of this bill require, with certain exceptions, that in certain  
21 counties and cities a person who makes available for rent a residential unit or a  
22 room within a residential unit for purposes of transient lodging to hold: (1) an  
23 authorization issued by the governing body of the county or city in which the  
24 residential unit is located; and (2) a state business license.

25 **Sections 9 and 22** of this bill set forth the requirements to obtain an  
26 authorization from the governing body of certain counties and cities which require  
27 a person to submit an application to the governing body. The governing body may  
28 hold a public hearing on the application. **Sections 9 and 22** also establish various  
29 requirements for the holder of an authorization, including requirements to pay an  
30 annual fee to the governing body for the authorization, designate a local  
31 representative for the rental and maintain liability coverage for the residential unit.

32 **Sections 10 and 23** of this bill authorize the governing body of certain counties  
33 and cities to provide in the ordinance for: (1) the suspension or revocation of an  
34 authorization; (2) the imposition of civil penalties on a holder of an authorization or  
35 an accommodations facilitator for a violation of the ordinance; and (3) the  
36 imposition of civil penalties or fines on a person who makes available for rent a  
37 residential unit or room within a residential unit without obtaining an authorization.

38 **Sections 10.5 and 23.5** of this bill provide that, with certain exceptions, the  
39 governing bodies of certain counties and cities may impose additional requirements  
40 on a person or accommodations facilitator related to the rental of a residential unit  
41 or a room within a residential unit for purposes of transient lodging.

42 **Sections 11 and 24** of this bill provide that if an authorization is issued for the  
43 rental of a residential unit or a room within a residential unit for purposes of  
44 transient lodging, the governing bodies of certain counties or cities must require an  
45 accommodations facilitator who brokers, coordinates, makes available or otherwise  
46 arranges for the rental of the residential unit or a room or space within the  
47 residential unit for the purpose of transient lodging to collect and remit to the  
48 county or city, as applicable, the taxes on the rental of transient lodging imposed in  
49 the county or city, as applicable. **Sections 11 and 24** further provide that: (1) such  
50 an accommodations facilitator is deemed to be providing transient lodging for the  
51 sole purpose of imposing, collecting and remitting the taxes on the rental of  
52 transient lodging; and (2) the provisions of these sections must not be interpreted  
53 to, and the governing body shall not, create, expand or alter the liabilities, duties,  
54 obligations or responsibilities of the accommodations facilitator with respect to the  
55 rental of the residential unit or a room within the residential unit.

56 **Sections 1.5 and 14.5** of this bill provide that **sections 1.5-11 and 14.5-24**,  
57 respectively, apply to: (1) a county whose population is 700,000 or more; and (2) a  
58 city whose population is 25,000 or more in a county whose population is 700,000  
59 or more. **Sections 1.5 and 14.5** exempt from the requirements of **sections 1.5-11**  
60 **and 14.5-24**, respectively, a residential unit located within a building that is: (1)  
61 located on land that is not zoned exclusively for residential use; and (2) owned or  
62 operated by a person or an affiliate of a person holding a nonrestricted license for  
63 gaming. **Sections 3-6 and 16-19** of this bill define various terms relating to rentals  
64 for the purposes of provisions governing transient lodging.

65 Existing law authorizes the governing body of a county or city to require the  
66 submission of quarterly reports by: (1) an online hosting platform that facilitates  
67 the rental of a residential unit or a room or space within a residential unit for the  
68 purposes of transient lodging; and (2) certain owners or lessees who use hosting



69 platforms to facilitate such rentals. (NRS 244.1545, 268.0957) **Sections 12 and 26**  
70 of this bill revise this requirement to require: (1) the governing body of a county  
71 whose population is 700,000 or more; or (2) the governing body of a city whose  
72 population is 25,000 or more in a county whose population is 700,000 or more to  
73 require the submission of such a quarterly report by an accommodations facilitator.  
74 **Sections 12 and 26** also require the accommodations facilitator to provide a copy  
75 of the report to the Department of Taxation.

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

1 **Section 1.** Chapter 244 of NRS is hereby amended by adding  
2 thereto the provisions set forth as sections 1.5 to 11, inclusive, of  
3 this act.

4 **Sec. 1.5. 1.** *The provisions of sections 1.5 to 11, inclusive,*  
5 *of this act apply to a county whose population is 700,000 or more.*

6 **2.** *The provisions of sections 1.5 to 11, inclusive, of this act do*  
7 *not apply to a residential unit located within a building that is:*

8 *(a) Located on land not zoned exclusively for residential use;*  
9 *and*

10 *(b) Owned or operated by a person who holds a nonrestricted*  
11 *license for gaming issued pursuant to NRS 463.170 or an affiliate*  
12 *of a person who holds a nonrestricted license for gaming.*

13 **3.** *As used in this section:*

14 *(a) "Affiliate" has the meaning ascribed to it in NRS 463.0133.*

15 *(b) "Nonrestricted license" has the meaning ascribed to it in*  
16 *NRS 463.0177.*

17 **Sec. 2.** *As used in sections 1.5 to 11, inclusive, of this act,*  
18 *unless the context otherwise requires, the words and terms defined*  
19 *in sections 3 to 6, inclusive, of this act have the meanings ascribed*  
20 *to them in those sections.*

21 **Sec. 3.** *"Accommodations facilitator" means a person, other*  
22 *than the owner, lessee or other lawful occupant of a residential*  
23 *unit, or a manager of a residential unit, who, for a fee or other*  
24 *charge, brokers, coordinates, makes available or otherwise*  
25 *arranges for the rental of the residential unit or a room within a*  
26 *residential unit for the purpose of transient lodging. The term*  
27 *includes, without limitation, a hosting platform.*

28 **Sec. 3.5.** *"Authorization" means a permit, license,*  
29 *registration or any other type of approval or authorization issued*  
30 *by a board of county commissioners or its designee to a person*  
31 *who, independently or using an accommodations facilitator,*  
32 *makes available for rent a residential unit or a room within a*  
33 *residential unit for the purposes of transient lodging.*



1       **Sec. 4.** *“Hosting platform” means a person who, for a fee or*  
2 *other charge, provides on an Internet website an online platform*  
3 *that facilitates the rental of a residential unit or a room within a*  
4 *residential unit by an owner or lessee of the residential unit for the*  
5 *purposes of transient lodging, including, without limitation,*  
6 *through advertising, matchmaking or other means.*

7       **Sec. 5.** *“Residential unit” means a single-family residence or*  
8 *an individual residential unit within a larger building, including,*  
9 *without limitation, a condominium, townhouse, duplex or other*  
10 *multifamily dwelling. The term does not include a timeshare or*  
11 *other property subject to the provisions of chapter 119A of NRS.*

12       **Sec. 6.** *“Transient lodging” has the meaning ascribed to it in*  
13 *the ordinance adopted pursuant to NRS 244.33565 by the board of*  
14 *county commissioners to define the term “transient lodging” for*  
15 *the purpose of all taxes imposed by the board on the rental of*  
16 *transient lodging in the county.*

17       **Sec. 7.** *1. A board of county commissioners shall adopt and*  
18 *enforce an ordinance regulating:*

19       *(a) The rental of a residential unit or a room within a*  
20 *residential unit for the purposes of transient lodging in the county;*  
21 *and*

22       *(b) Accommodations facilitators.*

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

25       *(a) Require the rental to meet the definition of “transient*  
26 *lodging” set forth in the ordinance adopted pursuant to NRS*  
27 *244.33565 by the board of county commissioners.*

28       *(b) Set forth the requirements for an application for an*  
29 *authorization issued pursuant to section 9 of this act, including,*  
30 *without limitation, designating an agency, officer or department of*  
31 *the county to administer applications for authorizations.*

32       *(c) Establish the amount of:*

33       *(1) The annual fee for an authorization issued pursuant to*  
34 *section 9 of this act; and*

35       *(2) The minimum liability coverage the holder of an*  
36 *authorization must maintain for the residential unit.*

37       *(d) Prohibit the rental of a residential unit or a room within a*  
38 *residential unit that is located in an apartment building.*

39       *(e) Prohibit the rental of a residential unit or a room within a*  
40 *residential unit for less than the minimum period for the*  
41 *residential unit. If the residential unit:*

42       *(1) Is owner-occupied, the minimum period for the rental is*  
43 *1 night.*

44       *(2) Is not owner-occupied, the minimum period for the*  
45 *rental is 2 nights.*



1 (f) Establish requirements to ensure a minimum distance:

2 (1) Of 660 feet between any residential units offered for  
3 rent for the purposes of transient lodging, except for residential  
4 units in a multifamily dwelling, and any other minimum  
5 separation requirement the board determines is necessary; and

6 (2) Of 2,500 feet between any residential units offered for  
7 rent for the purposes of transient lodging and a resort hotel, as  
8 defined in NRS 463.01865.

9 (g) Establish the maximum occupancy requirements for a  
10 residential unit, which may not exceed 16 persons per residential  
11 unit.

12 (h) Prohibit the issuance of an authorization pursuant to  
13 section 9 of this act:

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

20 (2) For a residential unit or a room within a residential unit  
21 that is located in a common-interest community, unless the  
22 governing documents of the community expressly authorize the  
23 rental of a residential unit or a room within a residential unit for  
24 the purposes of transient lodging.

25 (i) Establish a maximum number of authorizations a person  
26 may hold, which may not exceed five authorizations per state  
27 business license.

28 (j) Establish a maximum number of authorizations that may  
29 be issued for the rental of rooms within a single residential unit.

30 (k) Define "party" as a gathering of people that exceeds the  
31 maximum occupancy of the residential unit established by the  
32 board of county commissioners pursuant to paragraph (g) and  
33 prohibit the use of the residential unit for parties, weddings, events  
34 or other large gatherings.

35 (l) Establish specific requirements for noise, trash and security  
36 for the rental of the residential unit or a room within the  
37 residential unit for the purposes of transient lodging.

38 (m) Establish a process for a person to report violations of the  
39 requirements established in the ordinance adopted pursuant to  
40 subsection 1 or any other issues resulting from the rental of the  
41 residential unit or a room within the residential unit for the  
42 purposes of transient lodging.

43 (n) Establish a schedule of civil penalties for violations of the  
44 ordinance adopted pursuant to subsection 1 by a holder of an



1 *authorization or an accommodations facilitator. A civil penalty*  
2 *imposed pursuant to such an ordinance:*

3 (1) *May not exceed \$1,000 for a single violation or the*  
4 *nightly rental value of the residential unit or room within the*  
5 *residential unit, whichever is greater;*

6 (2) *Is in addition to any other penalty provided by law; and*

7 (3) *May only be imposed against the holder of the*  
8 *authorization or the accommodations facilitator, as applicable,*  
9 *who has committed the violation.*

10 3. *The ordinance adopted pursuant to subsection 1 may, in*  
11 *addition to any other penalty provided by law, establish a schedule*  
12 *of civil penalties or fines to impose on a person who makes*  
13 *available a residential unit or room within a residential unit*  
14 *without holding an authorization issued pursuant to section 9 of*  
15 *this act. Any such civil penalty or fine for a single violation must*  
16 *not be less than \$1,000 or more than \$10,000. If the ordinance*  
17 *includes a schedule of civil penalties of fines pursuant to this*  
18 *subsection, the board of county commissioners must establish*  
19 *standards for determining the amount of the civil penalty or fine*  
20 *which take into account, without limitation:*

21 (a) *The severity of the violation;*

22 (b) *Whether the person who committed the violation acted in*  
23 *good faith; and*

24 (c) *Any history of previous violations of the provisions of the*  
25 *ordinance or any other ordinance related to transient lodging.*

26 4. *A board of county commissioners shall not enact or*  
27 *enforce a complete prohibition on the rental of a residential unit*  
28 *or a room within a residential unit for the purposes of transient*  
29 *lodging. Any ordinance or regulation which is inconsistent with*  
30 *this subsection is null and void and the board of county*  
31 *commissioners shall repeal any such ordinance or regulation.*

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

35 (a) *An authorization issued pursuant to section 9 of this act by*  
36 *the board of county commissioners of the county in which the*  
37 *transient lodging is located or its designee; and*

38 (b) *A state business license.*

39 2. *The authorization and the state business license held by*  
40 *the person must be displayed in the residential unit and both the*  
41 *authorization number assigned by the county and the business*  
42 *identification number assigned by the Secretary of State pursuant*  
43 *to chapter 76 of NRS must be included in any listing or*  
44 *advertisement for the rental of the residential unit or a room*



1 *within the residential unit, including any listing or advertisement*  
2 *created by an accommodations facilitator.*

3 3. *Upon the request of a board of county commissioners or its*  
4 *designee, an accommodations facilitator shall report all current*  
5 *listings of a residential unit or a room within a residential unit*  
6 *that the accommodations facilitator brokers, coordinates, makes*  
7 *available or otherwise arranges for the rental of for the purpose of*  
8 *transient lodging.*

9 4. *A board of county commissioners or its designee may*  
10 *require an accommodations facilitator to verify that a residential*  
11 *unit or room within a residential unit has been issued an*  
12 *authorization pursuant to section 9 of this act before the*  
13 *accommodations facilitator may broker, coordinate, make*  
14 *available or otherwise arrange for the rental of a residential unit*  
15 *or a room within a residential unit for a fee.*

16 **Sec. 9.** 1. *A person who wishes to offer for rent a*  
17 *residential unit or a room within a residential unit for the*  
18 *purposes of transient lodging independently or using an*  
19 *accommodations facilitator must file a written application for an*  
20 *authorization with the agency, officer or department designated by*  
21 *the board of county commissioners in the ordinance and in the*  
22 *form set forth in the ordinance adopted pursuant to section 7 of*  
23 *this act.*

24 2. *Upon receipt of an application for an authorization, the*  
25 *board of county commissioners may hold a public hearing on the*  
26 *application.*

27 3. *Before granting, denying or renewing an authorization,*  
28 *the board of county commissioners or its designee may conduct*  
29 *any necessary health, safety or fire inspection of the residential*  
30 *unit. The costs of any inspection must be paid by the applicant.*

31 4. *The board of county commissioners or its designee may*  
32 *grant or deny the authorization. If the board of county*  
33 *commissioners or its designee grants an authorization, the board*  
34 *or its designee, as applicable, shall include such terms and*  
35 *conditions for the rental of the residential unit or a room within*  
36 *the residential unit for the purposes of transient lodging that the*  
37 *board or its designee deems necessary for the health and safety of*  
38 *the residents of the county. The conditions imposed by the board*  
39 *or designee must include, without limitation, provisions stipulating*  
40 *that the holder of the authorization is subject to the oversight and*  
41 *enforcement authority of the county and the local health*  
42 *authority, law enforcement agency and fire department having*  
43 *jurisdiction in the county.*

44 5. *A person who is granted an authorization pursuant to this*  
45 *section must, without limitation:*



1 (a) Pay an annual fee for the authorization in an amount  
2 established in the ordinance adopted by the board of county  
3 commissioners pursuant to section 7 of this act. The board of  
4 county commissioners may increase the annual fee in an  
5 amendment to the ordinance.

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

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

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

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

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

24 (g) Ensure that the residential unit is equipped with a fire  
25 extinguisher, a smoke alarm or detector and a carbon monoxide  
26 alarm or detector.

27 **Sec. 10. 1.** Except as otherwise provided in subsection 2, in  
28 accordance with the ordinance adopted pursuant to section 7 of  
29 this act, a board of county commissioners or its designee may:

30 (a) Suspend or revoke any authorization issued pursuant to  
31 section 9 of this act for any violation of the ordinance;

32 (b) Impose a civil penalty on the holder of an authorization or  
33 an accommodations facilitator for a violation of any provision of  
34 the ordinance in accordance with the schedule of civil penalties set  
35 forth in the ordinance; and

36 (c) Impose a civil penalty or fine on a person who makes  
37 available a residential unit or a room within a residential unit  
38 without holding an authorization issued pursuant to section 9 of  
39 this act in accordance with the schedule of civil penalties or fines  
40 set forth in the ordinance, if any.

41 2. A board of county commissioners or its designee shall not  
42 impose a civil penalty on:

43 (a) A holder of an authorization for a violation of the  
44 ordinance committed by an accommodations facilitator; or





1 (b) *An accommodations facilitator for a violation of the*  
2 *ordinance committed by a holder of an authorization.*

3 **Sec. 10.5.** 1. *Except as otherwise provided in subsection 4*  
4 *of section 7 of this act, a board of county commissioners may*  
5 *impose additional requirements on a person or accommodations*  
6 *facilitator related to the rental of a residential unit or a room*  
7 *within a residential unit for purposes of transient lodging that are*  
8 *more restrictive than the provisions of sections 1.5 to 11, inclusive,*  
9 *of this act.*

10 2. *A board of county commissioners may impose a civil*  
11 *penalty or fine on a person or accommodations facilitator for a*  
12 *violation of any additional requirement imposed on a person or*  
13 *accommodations facilitator pursuant to subsection 1 if the*  
14 *additional requirement was imposed on the person or*  
15 *accommodations facilitator who committed the violation.*

16 **Sec. 11.** 1. *Notwithstanding any other provision of law, if*  
17 *the board of county commissioners or its designee issues an*  
18 *authorization pursuant to section 9 of this act to authorize an*  
19 *owner, lessee or other lawful occupant of a residential unit or a*  
20 *room within a residential unit located in the county, or a manager*  
21 *of such a residential unit, to rent the residential unit or a room*  
22 *within the residential unit for the purpose of transient lodging:*

23 (a) *The board of county commissioners shall require an*  
24 *accommodations facilitator who brokers, coordinates, makes*  
25 *available or otherwise arranges for the rental of a residential unit*  
26 *or a room within a residential unit in the county for the purpose of*  
27 *transient lodging to collect and remit to the county all taxes*  
28 *imposed on the gross receipts from the rental of the residential*  
29 *unit or a room within the residential unit in the county for the*  
30 *purpose of transient lodging; and*

31 (b) *An accommodations facilitator who brokers, coordinates,*  
32 *makes available or otherwise arranges for the rental of a*  
33 *residential unit or a room within a residential unit in the county*  
34 *for the purpose of transient lodging must be deemed to be engaged*  
35 *in the business of providing transient lodging in the county and to*  
36 *be the person providing the transient lodging.*

37 2. *For the purposes of paragraph (b) of subsection 1, the*  
38 *accommodations facilitator shall be deemed to be engaged in the*  
39 *business of providing transient lodging and to be the person*  
40 *providing the transient lodging solely for the purposes of*  
41 *imposing, collecting and remitting all taxes on the gross receipts*  
42 *from the rental of transient lodging. The provisions of this section*  
43 *must not be interpreted or construed to, and a board of county*  
44 *commissioners shall not, create, expand or alter any other liability,*  
45 *duty, obligation or responsibility of the accommodations facilitator*



1 *for, or relating to, the residential unit or a room within the*  
2 *residential unit.*

3 **Sec. 12.** NRS 244.1545 is hereby amended to read as follows:  
4 244.1545 1. The board of county commissioners ~~{may}~~ :

5 *(a) In a county whose population is 700,000 or more shall*  
6 *adopt an ordinance requiring {:*

7 ~~—(a) A hosting platform} an accommodations facilitator~~ that  
8 facilitates the rental of a residential unit in the county or a room ~~{or~~  
9 ~~space}~~ within such a residential unit for the purposes of transient  
10 lodging to submit a quarterly report to an agency of the county of  
11 the information required by subsection 2 that is collected by the  
12 ~~{hosting platform.} accommodations facilitator.~~

13 (b) ~~{An}~~ *In a county whose population is less than 700,000*  
14 *may adopt an ordinance requiring an accommodations facilitator*  
15 *that facilitates the rental of a residential unit in the county or a*  
16 *room within such a residential unit for the purposes of transient*  
17 *lodging to submit a quarterly report to an agency of the county of*  
18 *the information required by subsection 2 that is collected by the*  
19 *accommodations facilitator.*

20 (c) *May adopt an ordinance requiring an* owner or lessee  
21 which uses ~~{a hosting platform} an accommodations facilitator~~ that  
22 facilitates the rental of a residential unit in the county or a room ~~{or~~  
23 ~~space}~~ within such a residential unit for the purposes of transient  
24 lodging to submit a quarterly report to an agency of the county of  
25 any information required by subsection 2 regarding the rental that is  
26 not collected by the ~~{hosting platform.} accommodations facilitator.~~

27 2. The report required by subsection 1 must state, for the  
28 quarter:

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

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

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

33 (d) Current year-to-date revenue collected from all rentals  
34 through the ~~{hosting platform} accommodations facilitator~~ in the  
35 county, disaggregated by owner or lessee; and

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

37 3. *An accommodations facilitator that submits the report*  
38 *required by subsection 1 shall provide a copy of the report to the*  
39 *Department of Taxation on a quarterly basis.*

40 4. An ordinance adopted pursuant to subsection 1 must  
41 authorize an agency of the county to issue subpoenas for the  
42 production of documents, records or materials relevant for  
43 determining whether a residential unit in the county or a room ~~{or~~  
44 ~~space}~~ within such a residential unit has been rented in violation of  
45 any law of this State or an ordinance adopted by the board of county



1 commissioners of the county. The ordinance must provide that such  
2 a subpoena may be issued only if:

3 (a) There is evidence sufficient to support a reasonable belief  
4 that a residential unit in the county or a room ~~for space~~ within such  
5 a residential unit has been rented or is being rented in violation of  
6 any law of this State or an ordinance adopted by the board of county  
7 commissioners of the county; and

8 (b) The subpoena identifies the rental alleged to be in violation  
9 of any law of this State or an ordinance adopted by the board of  
10 county commissioners of the county and the provision of law or  
11 ordinance allegedly violated.

12 ➤ A subpoena issued pursuant to the ordinance must be mailed by  
13 regular and certified mail to the ~~hosting platform~~ *accommodations*  
14 *facilitator* or, if applicable, the owner or lessee who was required to  
15 file a quarterly report regarding the rental pursuant to the ordinance.

16 ~~[4.]~~ 5. An ordinance adopted pursuant to subsection 1 must  
17 require:

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

20 (1) Provide notice of the subpoena to the user of the ~~hosting~~  
21 ~~platform~~ *accommodations facilitator* who provided the rental  
22 identified in the subpoena.

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

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

30 ~~[5.]~~ 6. If a person to whom a subpoena has been issued  
31 pursuant to an ordinance adopted pursuant to subsection 1 refuses to  
32 produce any document, record or material that the subpoena  
33 requires, the agency of the county issuing the subpoena may apply  
34 to the district court for the judicial district in which the county is  
35 located for the enforcement of the subpoena in the manner provided  
36 by law for the enforcement of a subpoena in a civil action.

37 ~~[6.]~~ 7. As used in this section:

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

40 (b) *“Hosting platform”* ~~means a person who, for a fee or other~~  
41 ~~charge, provides on an Internet website an online platform that~~  
42 ~~facilitates the rental of a residential unit or a room or space within a~~  
43 ~~residential unit by an owner or lessee of the residential unit for the~~  
44 ~~purposes of transient lodging, including, without limitation, through~~  
45 ~~advertising, matchmaking or other means.~~



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

2 (c) "Residential unit" ~~means a single family residence or an~~  
3 ~~individual residential unit within a larger building, including,~~  
4 ~~without limitation, an apartment, condominium, townhouse or~~  
5 ~~duplex. The term does not include a timeshare or other property~~  
6 ~~subject to the provisions of chapter 119A of NRS.] has the meaning~~  
7 ~~ascribed to it in section 5 of this act.~~

8 **Sec. 13.** NRS 244.33565 is hereby amended to read as  
9 follows:

10 244.33565 1. Each board of county commissioners shall  
11 adopt an ordinance that defines the term "transient lodging" for the  
12 purposes of all taxes imposed by the board on the rental of transient  
13 lodging. The ordinance must specify the types of lodging to which  
14 the taxes apply.

15 2. The definition adopted by the board ~~may~~:

16 (a) *In a county whose population is 700,000 or more, must*  
17 *include residential units and rooms in residential units; and*

18 (b) *May* include rooms or spaces in any one or more of the  
19 following:

20 ~~(a)~~ (1) Hotels;

21 ~~(b)~~ (2) Motels;

22 ~~(c)~~ (3) Apartments;

23 ~~(d)~~ (4) Time-share projects, except when an owner of a unit in  
24 the time-share project who has a right to use or occupy the unit is  
25 occupying the unit pursuant to a time-share instrument as defined in  
26 NRS 119A.150;

27 ~~(e)~~ (5) Apartment hotels;

28 ~~(f)~~ (6) Vacation trailer parks;

29 ~~(g)~~ (7) Campgrounds;

30 ~~(h)~~ (8) Parks for recreational vehicles; and

31 ~~(i)~~ (9) Any other establishment that rents rooms or spaces to  
32 temporary or transient guests.

33 3. The board may provide one or more different definitions  
34 pursuant to subsection 1 for different jurisdictions within the county  
35 in which the taxes are collected. Unless the governing body of the  
36 governmental entity that collects the taxes consents by majority vote  
37 to a change, each definition must be consistent with the past  
38 practices of the specific jurisdiction in which the taxes are collected.

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

41 **Sec. 14.** Chapter 268 of NRS is hereby amended by adding  
42 thereto the provisions set forth as sections 14.5 to 24, inclusive, of  
43 this act.



1 **Sec. 14.5. 1.** *The provisions of sections 14.5 to 24,*  
2 *inclusive, of this act apply to a city whose population is 25,000 or*  
3 *more in a county whose population is 700,000 or more.*

4 **2.** *The provisions of sections 14.5 to 24, inclusive, of this act*  
5 *do not apply to a residential unit located within a building that is:*

6 (a) *Located on land not zoned exclusively for residential use;*  
7 *and*

8 (b) *Owned or operated by a person who holds a nonrestricted*  
9 *license for gaming issued pursuant to NRS 463.170 or an affiliate*  
10 *of a person who holds a nonrestricted license for gaming.*

11 **3.** *As used in this section:*

12 (a) *“Affiliate” has the meaning ascribed to it in NRS 463.0133.*

13 (b) *“Nonrestricted license” has the meaning ascribed to it in*  
14 *NRS 463.0177.*

15 **Sec. 15.** *As used in sections 14.5 to 24, inclusive, of this act,*  
16 *unless the context otherwise requires, the words and terms defined*  
17 *in sections 16 to 19, inclusive, of this act have the meanings*  
18 *ascribed to them in those sections.*

19 **Sec. 16.** *“Accommodations facilitator” means a person,*  
20 *other than the owner, lessee or other lawful occupant of a*  
21 *residential unit, or a manager of a residential unit, who, for a fee*  
22 *or other charge, brokers, coordinates, makes available or*  
23 *otherwise arranges for the rental of the residential unit or a room*  
24 *within a residential unit for the purpose of transient lodging. The*  
25 *term includes, without limitation, a hosting platform.*

26 **Sec. 16.5.** *“Authorization” means a permit, license,*  
27 *registration or any other type of approval or authorization issued*  
28 *by a city council or other governing body of an incorporated city*  
29 *or its designee to a person who, independently or using an*  
30 *accommodations facilitator, makes available for rent a residential*  
31 *unit or a room within a residential unit for the purposes of*  
32 *transient lodging.*

33 **Sec. 17.** *“Hosting platform” means a person who, for a fee*  
34 *or other charge, provides on an Internet website an online*  
35 *platform that facilitates the rental of a residential unit or a room*  
36 *within a residential unit by an owner or lessee of the residential*  
37 *unit for the purposes of transient lodging, including, without*  
38 *limitation, through advertising, matchmaking or other means.*

39 **Sec. 18.** *“Residential unit” means a single-family residence*  
40 *or an individual residential unit within a larger building,*  
41 *including, without limitation, a condominium, townhouse, duplex*  
42 *or other multifamily dwelling. The term does not include a*  
43 *timeshare or other property subject to the provisions of chapter*  
44 *119A of NRS.*



1     **Sec. 19.** *“Transient lodging” has the meaning ascribed to it*  
2 *in the ordinance adopted pursuant to NRS 268.0195 by the city*  
3 *council or other governing body of an incorporated city to define*  
4 *the term “transient lodging” for the purpose of all taxes imposed*  
5 *by the city council or other governing body on the rental of*  
6 *transient lodging in the incorporated city.*

7     **Sec. 20.** 1. *A city council or other governing body of an*  
8 *incorporated city shall adopt and enforce an ordinance regulating:*

9     *(a) The rental of a residential unit or a room within a*  
10 *residential unit for the purposes of transient lodging in the*  
11 *incorporated city; and*

12     *(b) Accommodations facilitators.*

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

15     *(a) Require the rental to meet the definition of “transient*  
16 *lodging” set forth in the ordinance adopted pursuant to NRS*  
17 *268.0195 by the city council or other governing body of an*  
18 *incorporated city.*

19     *(b) Set forth the requirements for an application for an*  
20 *authorization issued pursuant to section 22 of this act, including,*  
21 *without limitation, designating an agency, officer or department of*  
22 *the incorporated city to administer applications for authorizations.*

23     *(c) Establish the amount of:*

24     *(1) The annual fee for an authorization issued pursuant to*  
25 *section 22 of this act; and*

26     *(2) The minimum liability coverage the holder of an*  
27 *authorization must maintain for the residential unit.*

28     *(d) Prohibit the rental of a residential unit or a room within a*  
29 *residential unit that is located in an apartment building.*

30     *(e) Prohibit the rental of a residential unit or a room within a*  
31 *residential unit for less than the minimum period for the*  
32 *residential unit. If the residential unit:*

33     *(1) Is owner-occupied, the minimum period for the rental is*  
34 *1 night.*

35     *(2) Is not owner-occupied, the minimum period for the*  
36 *rental is 2 nights.*

37     *(f) Establish requirements to ensure a minimum distance:*

38     *(1) Of 660 feet between any residential units offered for*  
39 *rent for the purposes of transient lodging, except for residential*  
40 *units in a multifamily dwelling, and any other minimum*  
41 *separation requirement the city council or other governing body of*  
42 *the incorporated city, as applicable, determines is necessary; and*

43     *(2) Of 2,500 feet between any residential units offered for*  
44 *rent for the purposes of transient lodging and a resort hotel, as*  
45 *defined in NRS 463.01865.*



1 (g) Establish the maximum occupancy requirements for a  
2 residential unit, which may not exceed more than 16 persons per  
3 residential unit.

4 (h) Except as otherwise provided in subsection 5, prohibit the  
5 issuance of an authorization pursuant to section 22 of this act:

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

12 (2) For a residential unit or a room within a residential unit  
13 that is located in a common-interest community, unless the  
14 governing documents of the community expressly authorize the  
15 rental of a residential unit or a room within a residential unit for  
16 the purposes of transient lodging.

17 (i) Establish a maximum number of authorizations a person  
18 may hold, which may not exceed five authorizations per state  
19 business license.

20 (j) Establish a maximum number of authorizations that may  
21 be issued for the rental of rooms within a single residential unit.

22 (k) Define "party" as a gathering of people that exceeds the  
23 maximum occupancy of the residential unit established by the city  
24 council or governing body of the incorporated city pursuant to  
25 paragraph (g) and prohibit the use of the residential unit for  
26 parties, weddings, events or other large gatherings.

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

30 (m) Establish a process for a person to report violations of the  
31 requirements established in the ordinance adopted pursuant to  
32 subsection 1 or any other issues resulting from the rental of the  
33 residential unit or a room within the residential unit for the  
34 purposes of transient lodging.

35 (n) Establish a schedule of civil penalties for violations of the  
36 ordinance adopted pursuant to subsection 1 by a holder of an  
37 authorization or an accommodations facilitator. A civil penalty  
38 imposed pursuant to such an ordinance:

39 (1) May not exceed \$1,000 for a single violation or the  
40 nightly rental value of the residential unit or room within the  
41 residential unit, whichever is greater;

42 (2) Is in addition to any other penalty provided by law; and

43 (3) May only be imposed against the holder of the  
44 authorization or the accommodations facilitator, as applicable,  
45 who has committed the violation.



1       3. The ordinance adopted pursuant to subsection 1 may, in  
2 addition to any other penalty provided by law, establish a schedule  
3 of civil penalties or fines to impose on a person who makes  
4 available a residential unit or room within a residential unit  
5 without holding an authorization issued pursuant to section 22 of  
6 this act. Any such civil penalty or fine for a single violation must  
7 not be less than \$1,000 or more than \$10,000. If the ordinance  
8 includes a schedule of civil penalties or fines pursuant to this  
9 subsection, the city council or other governing body of an  
10 incorporated city must establish standards for determining the  
11 amount of the civil penalty or fine which take into account,  
12 without limitation:

13       (a) The severity of the violation;

14       (b) Whether the person who committed the violation acted in  
15 good faith; and

16       (c) Any history of previous violations of the provisions of the  
17 ordinance or any other ordinance related to transient lodging.

18       4. The city council or other governing body of an  
19 incorporated city shall not enact or enforce a complete prohibition  
20 on the rental of a residential unit or a room within a residential  
21 unit for the purposes of transient lodging. Any ordinance or  
22 regulation which is inconsistent with this subsection is null and  
23 void and the city council or other governing body of an  
24 incorporated city shall repeal any such ordinance or regulation.

25       5. The ordinance adopted pursuant to subsection 1 must  
26 allow any person who has been lawfully issued a permit, license,  
27 registration or any other form of authorization from the city  
28 council or other governing body of the incorporated city or its  
29 designee before July 1, 2022, to make available for rent a  
30 residential unit or a room within a residential unit for the  
31 purposes of transient lodging to continue to operate under his or  
32 her original authorization despite any provisions of the ordinance  
33 which may conflict with the location or type of residential unit,  
34 including, without limitation, any requirements adopted by the  
35 ordinance for the minimum distance between residential units.  
36 The provisions of this subsection apply only to the original holder  
37 of a permit, license, registration or other form of authorization  
38 and do not transfer to subsequent owners or occupants of a  
39 residential unit or room within a residential unit. An authorization  
40 issued before July 1, 2022, shall be deemed an authorization  
41 issued pursuant to section 22 of this act and may be suspended,  
42 terminated or revoked on or after July 1, 2022, in accordance with  
43 the provisions of the ordinance adopted pursuant to subsection 1.

44       **Sec. 21.** 1. Except as otherwise provided in subsection 5 of  
45 section 20 of this act, every person who makes available for rent a





1 residential unit or a room within a residential unit for the  
2 purposes of transient lodging in an incorporated city must hold:

3 (a) An authorization issued pursuant to section 22 of this act  
4 by the city council or other governing body of the incorporated city  
5 or its designee in which the transient lodging is located; and

6 (b) A state business license.

7 2. The authorization and the state business license held by  
8 the person must be displayed in the residential unit and both the  
9 authorization number issued by the incorporated city and the  
10 business identification number assigned by the Secretary of State  
11 pursuant to chapter 76 of NRS must be included in any listing or  
12 advertisement for the rental of the residential unit or a room  
13 within the residential unit, including any listing or advertisement  
14 created by an accommodations facilitator.

15 3. Upon the request of a city council or other governing body  
16 of an incorporated city or its designee, an accommodations  
17 facilitator shall report all current listings of a residential unit or a  
18 room within a residential unit that the accommodations facilitator  
19 brokers, coordinates, makes available or otherwise arranges for  
20 the rental of for the purpose of transient lodging.

21 4. A city council or other governing body of an incorporated  
22 city or its designee may require an accommodations facilitator to  
23 verify that a residential unit or room within a residential unit has  
24 been issued an authorization pursuant to section 22 of this act  
25 before the accommodations facilitator may broker, coordinate,  
26 make available or otherwise arrange for the rental of a residential  
27 unit or a room within a residential unit for a fee.

28 **Sec. 22.** 1. Except as otherwise provided in subsection 5 of  
29 section 20 of this act, a person who wishes to offer for rent a  
30 residential unit or a room within a residential unit for the  
31 purposes of transient lodging in this State independently or using  
32 an accommodations facilitator must file a written application for  
33 an authorization with the agency, officer or department designated  
34 by the city council or other governing body of an incorporated city  
35 in the ordinance and in the form set forth in the ordinance  
36 adopted pursuant to section 20 of this act.

37 2. Upon receipt of an application for an authorization, the  
38 city council or other governing body of an incorporated city may  
39 hold a public hearing on the application.

40 3. Before granting, denying or renewing an authorization,  
41 the city council or other governing body of the incorporated city or  
42 its designee, as applicable, may conduct any necessary health,  
43 safety or fire inspection of the residential unit. The costs of any  
44 inspection must be paid by the applicant.



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

16 5. A person who is granted an authorization pursuant to this  
17 section must, without limitation:

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

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

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

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

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

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

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

44 **Sec. 23. 1.** Except as otherwise provided in subsection 2, in  
45 accordance with the ordinance adopted pursuant to section 20 of



1 *this act, the city council or other governing body of an*  
2 *incorporated city or its designee may:*

3 (a) *Suspend or revoke any authorization issued pursuant to*  
4 *section 22 of this act;*

5 (b) *Impose a civil penalty on the holder of an authorization or*  
6 *an accommodations facilitator for a violation of any provision of*  
7 *the ordinance in accordance with the schedule of civil penalties set*  
8 *forth in the ordinance; and*

9 (c) *Impose a civil penalty or fine on a person who makes*  
10 *available a residential unit or a room within a residential unit*  
11 *without holding an authorization issued pursuant to section 22 of*  
12 *this act in accordance with the schedule of civil penalties or fines*  
13 *set forth in the ordinance, if any.*

14 2. *A city council or other governing body of an incorporated*  
15 *city or its designee shall not impose a civil penalty on:*

16 (a) *A holder of an authorization for a violation of the*  
17 *ordinance committed by an accommodations facilitator; or*

18 (b) *An accommodations facilitator for a violation of the*  
19 *ordinance committed by a holder of an authorization.*

20 **Sec. 23.5.** 1. *Except as otherwise provided in subsection 2*  
21 *and subsection 4 of section 20 of this act, a city council or other*  
22 *governing body of an incorporated city may impose additional*  
23 *requirements on a person or accommodations facilitator related to*  
24 *the rental of a residential unit or a room within a residential unit*  
25 *for purposes of transient lodging that are more restrictive than the*  
26 *provisions of sections 14.5 to 24, inclusive of this act.*

27 2. *A city council or other governing body of an incorporated*  
28 *city shall not prohibit a person who has been lawfully issued a*  
29 *permit, license, registration or any other form of authorization*  
30 *from the city council or other governing body of an incorporated*  
31 *city or its designee before July 1, 2022, from continuing to operate*  
32 *under his or her original authorization due to a conflict with the*  
33 *provisions of the ordinance relating to the location or type of*  
34 *residential unit. The provisions of this subsection do not prohibit a*  
35 *city council or other governing body from suspending, terminating*  
36 *or revoking an authorization issued before July 1, 2022, for a*  
37 *violation of a provision of the ordinance other than those relating*  
38 *to the location or type of residential unit.*

39 3. *A city council or other governing body of an incorporated*  
40 *city may impose a civil penalty or fine on a person or*  
41 *accommodations facilitator for a violation of any additional*  
42 *requirement imposed on a person or accommodations facilitator*  
43 *pursuant to subsection 1 if the additional requirement was*  
44 *imposed on the person or accommodations facilitator who*  
45 *committed the violation.*



1       **Sec. 24. 1.** *Notwithstanding any other provision of law, if*  
2 *the city council or other governing body of an incorporated city or*  
3 *its designee issues an authorization pursuant to section 22 of this*  
4 *act to authorize an owner, lessee or other lawful occupant of a*  
5 *residential unit or a room within a residential unit located in the*  
6 *incorporated city, or a manager of such a residential unit, to rent*  
7 *the residential unit or a room within the residential unit for the*  
8 *purpose of transient lodging:*

9       *(a) The city council or other governing body of the*  
10 *incorporated city, as applicable, shall require an accommodations*  
11 *facilitator who brokers, coordinates, makes available or otherwise*  
12 *arranges for the rental of a residential unit or a room within a*  
13 *residential unit in the incorporated city for the purpose of*  
14 *transient lodging to collect and remit to the incorporated city all*  
15 *taxes imposed on the gross receipts from the rental of the*  
16 *residential unit or a room within the residential unit in the*  
17 *incorporated city for the purpose of transient lodging; and*

18       *(b) An accommodations facilitator who brokers, coordinates,*  
19 *makes available or otherwise arranges for the rental of a*  
20 *residential unit or a room within a residential unit in the*  
21 *incorporated city for the purpose of transient lodging must be*  
22 *deemed to be engaged in the business of providing transient*  
23 *lodging in the incorporated city and to be the person providing the*  
24 *transient lodging.*

25       **2.** *For the purposes of paragraph (b) of subsection 1, the*  
26 *accommodations facilitator shall be deemed to be engaged in the*  
27 *business of providing transient lodging and to be the person*  
28 *providing the transient lodging solely for the purposes of*  
29 *imposing, collecting and remitting all taxes on the gross receipts*  
30 *from the rental of transient lodging. The provisions of this section*  
31 *must not be interpreted or construed to, and the city council or*  
32 *other governing body of an incorporated city shall not, create,*  
33 *expand or alter any other liability, duty, obligation or*  
34 *responsibility of the accommodations facilitator for, or relating to,*  
35 *the residential unit or a room within the residential unit.*

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

37       268.0195 1. The governing body of each city shall adopt an  
38 ordinance that defines the term “transient lodging” for the purposes  
39 of all taxes imposed by the governing body on the rental of transient  
40 lodging. The ordinance must specify the types of lodging to which  
41 the taxes apply.

42       2. The definition adopted by the governing body ~~[may]~~ :

43       *(a) Of a city whose population is 25,000 or more in a county*  
44 *whose population is 700,000 or more must include residential*  
45 *units and rooms in residential units; and*



1 (b) *May* include rooms or spaces in any one or more of the  
2 following:

- 3 ~~[(a)]~~ (1) Hotels;
- 4 ~~[(b)]~~ (2) Motels;
- 5 ~~[(e)]~~ (3) Apartments;
- 6 ~~[(d)]~~ (4) Time-share projects, except when an owner of a unit in  
7 the time-share project who has a right to use or occupy the unit is  
8 occupying the unit pursuant to a time-share instrument as defined in  
9 NRS 119A.150;
- 10 ~~[(e)]~~ (5) Apartment hotels;
- 11 ~~[(f)]~~ (6) Vacation trailer parks;
- 12 ~~[(g)]~~ (7) Campgrounds;
- 13 ~~[(h)]~~ (8) Parks for recreational vehicles; and
- 14 ~~[(i)]~~ (9) Any other establishment that rents rooms or spaces to  
15 temporary or transient guests.

16 3. *As used in this section, "residential unit" has the meaning*  
17 *ascribed to it in section 18 of this act.*

18 **Sec. 26.** NRS 268.0957 is hereby amended to read as follows:  
19 268.0957 1. The city council or other governing body of an  
20 incorporated city ~~[may]~~ :

21 (a) *Whose population is 25,000 or more in a county whose*  
22 *population is 700,000 or more shall* adopt an ordinance requiring ~~[-~~  
23 ~~—(a) A hosting platform] an accommodations facilitator~~ that  
24 facilitates the rental of a residential unit in the incorporated city or a  
25 room or space within such a residential unit for the purposes of  
26 transient lodging to submit a quarterly report to an agency of the  
27 incorporated city of the information required by subsection 2 that is  
28 collected by the ~~[hosting platform.] accommodations facilitator.~~

29 (b) ~~[An]~~ *In a county whose population is less than 700,000 or*  
30 *an incorporated city whose population is less than 25,000 in a*  
31 *county whose population is 700,000 or more may adopt an*  
32 *ordinance requiring an accommodations facilitator that facilitates*  
33 *the rental of a residential unit in the county or a room within such*  
34 *a residential unit for the purposes of transient lodging to submit a*  
35 *quarterly report to an agency of the city of the information*  
36 *required by subsection 2 that is collected by the accommodations*  
37 *facilitator.*

38 (c) *May adopt an ordinance requiring an* owner or lessee  
39 which uses ~~[a hosting platform] an accommodations facilitator~~ that  
40 facilitates the rental of a residential unit in the county or a room ~~[or~~  
41 ~~space]~~ within such a residential unit for the purposes of transient  
42 lodging to submit a quarterly report to an agency of the incorporated  
43 city of any information required by subsection 2 regarding the rental  
44 that is not collected by the ~~[hosting platform.] accommodations~~  
45 *facilitator.*



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

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

5 (b) The average number of bookings per listing for the  
6 incorporated city;

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

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

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

12 3. *An accommodations facilitator that submits the report*  
13 *required by subsection 1 shall provide a copy of the report to the*  
14 *Department of Taxation on a quarterly basis.*

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

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

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

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

36 ~~[4.]~~ 5. An ordinance adopted pursuant to subsection 1 must  
37 require:

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

40 (1) Provide notice of the subpoena to the user of the ~~hosting~~  
41 ~~platform~~ *accommodations facilitator* who provided the rental  
42 identified in the subpoena.

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



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

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

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

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

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

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

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

**Sec. 26.5.** 1. If on June 1, 2021, a board of county commissioners has prohibited by ordinance the use of an accommodations facilitator to make available for rent a residential unit or room within a residential unit, the board of county commissioners must establish a process by which any person who owns a residential unit and used an accommodations facilitator before June 1, 2021, to make available for rent a residential unit or room within a residential unit in violation of the ordinance may submit an application for an authorization pursuant to this section. The board of county commissioners may impose a reasonable fee for any such application.

2. A board of county commissioners must:

(a) Accept applications from persons described in subsection 1 for a period of six months after the ordinance required pursuant to section 7 of this act is adopted by the board of county commissioners.



1 (b) Give at least 30 days' notice of the application period  
2 described in paragraph (a).

3 (c) Set forth the application requirements. The minimum  
4 application requirements must include, without limitation, that the  
5 applicant and residential unit meet all the requirements set forth in  
6 the ordinance adopted pursuant to section 7 of this act and meet all  
7 the requirements set forth in section 8 of this act. A person who is  
8 granted an authorization pursuant to this section is subject to the  
9 regulations of section 9 of this act.

10 3. If a board of county commissioners limits the number of  
11 applications for authorizations that it will accept pursuant to  
12 subsection 1, 50 percent of the applications accepted must be from  
13 natural persons who own residential units.

14 4. A board of county commissioners shall not as a condition of  
15 approval of an application for an authorization submitted pursuant to  
16 subsection 1:

17 (a) Require the payment of any tax on transient lodging related  
18 to the rental of a residential unit using an accommodations  
19 facilitator before June 1, 2021, in violation of the ordinance  
20 described in subsection 1; or

21 (b) Require the payment of any penalty imposed for a violation  
22 of the ordinance described in subsection 1.

23 5. A decision on an application submitted to a board of county  
24 commissioners pursuant to this section is final and not subject to  
25 judicial review.

26 6. As used in this section:

27 (a) "Accommodations facilitator" means a person, other than the  
28 owner, lessee or other lawful occupant of a residential unit, or a  
29 manager of a residential unit, who, for a fee or other charge,  
30 brokers, coordinates, makes available or otherwise arranges for the  
31 rental of the residential unit or a room within a residential unit for  
32 the purpose of transient lodging. The term includes, without  
33 limitation, a hosting platform.

34 (b) "Authorization" means a permit, license, registration or any  
35 other type of approval or authorization issued by a board of county  
36 commissioners or its designee to a person who, independently or  
37 using an accommodations facilitator, makes available for rent a  
38 residential unit or a room within a residential unit for the purposes  
39 of transient lodging.

40 (c) "Board of county commissioners" means a board of county  
41 commissioners of a county whose population is 700,000 or more.

42 (d) "Hosting platform" means a person who, for a fee or other  
43 charge, provides on an Internet website an online platform that  
44 facilitates the rental of a residential unit or a room within a  
45 residential unit by an owner or lessee of the residential unit for the





1 purposes of transient lodging, including, without limitation, through  
2 advertising, matchmaking or other means.

3 (e) "Residential unit" means a single-family residence or an  
4 individual residential unit within a larger building, including,  
5 without limitation, a condominium, townhouse, duplex or other  
6 multifamily dwelling. The term does not include a timeshare or  
7 other property subject to the provisions of chapter 119A of NRS.

8 **Sec. 27.** 1. This section and section 26.5 of this act become  
9 effective upon passage and approval.

10 2. Sections 1 to 26, inclusive, of this act become effective:

11 (a) Upon passage and approval for the purpose of adopting any  
12 regulations and performing any other preparatory administrative  
13 tasks that are necessary to carry out the provisions of this act; and

14 (b) On July 1, 2022, for all other purposes.

