

Amendment No. 847

Senate Amendment to Assembly Bill No. 363 First Reprint (BDR 20-636)
Proposed by: Senate Committee on Revenue and Economic Development
Amends: Summary: No Title: No Preamble: No Joint Sponsorship: No Digest: Yes

Adoption of this amendment will MAINTAIN the 2/3s majority vote requirement for final passage of A.B. 363 R1 (§§ 7-9, 13, 20-22, 25).

ASSEMBLY ACTION			Initial and Date	SENATE ACTION			Initial and Date		
Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____	Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____
Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____
Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) variations of green bold underlining is language proposed to be added in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill proposed to be retained in this amendment.

ERS/HAC



Date: 5/31/2021

A.B. No. 363—Revises provisions governing transient lodging. (BDR 20-636)



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:

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

Sections 13 and 25 of this bill require the governing body of a county whose population is 700,000 or more and city **whose population is 25,000 or more** in a county whose population is 700,000 or more to include residential units and rooms in residential units in the definition of “transient lodging” for the purposes of all taxes imposed on the rental of transient lodging.

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

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

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

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

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

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

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

61 Existing law authorizes the governing body of a county or city to require the submission
62 of quarterly reports by: (1) an online hosting platform that facilitates the rental of a residential
63 unit or a room or space within a residential unit for the purposes of transient lodging; and (2)
64 certain owners or lessees who use hosting platforms to facilitate such rentals. (NRS 244.1545,
65 268.0957) **Sections 12 and 26** of this bill revise this requirement to require: (1) the governing
66 body of a county whose population is 700,000 or more; or (2) the governing body of a city
67 **whose population is 25,000 or more** in a county whose population is 700,000 or more to
68 require the submission of such a quarterly report by an accommodations facilitator. **Sections**
69 **12 and 26** also require the accommodations facilitator to provide a copy of the report to the
70 Department of Taxation.

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

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

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

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

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

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

7 3. *As used in this section:*

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

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

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

13 **Sec. 3.** *“Accommodations facilitator” means a person, other than the*
14 *owner, lessee or other lawful occupant of a residential unit, or a manager of a*
15 *residential unit, who, for a fee or other charge, brokers, coordinates, makes*
16 *available or otherwise arranges for the rental of the residential unit or a room*
17 *within a residential unit for the purpose of transient lodging. The term includes,*
18 *without limitation, a hosting platform.*

19 **Sec. 3.5.** *“Authorization” means a permit, license, registration or any other*
20 *type of approval or authorization issued by a board of county commissioners or*
21 *its designee to a person who, independently or using an accommodations*
22 *facilitator, makes available for rent a residential unit or a room within a*
23 *residential unit for the purposes of transient lodging.*

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

29 **Sec. 5.** *“Residential unit” means a single-family residence or an individual*
30 *residential unit within a larger building, including, without limitation, a*
31 *condominium, townhouse, duplex or other multifamily dwelling. The term does*
32 *not include a timeshare or other property subject to the provisions of chapter*
33 *119A of NRS.*

34 **Sec. 6.** *“Transient lodging” has the meaning ascribed to it in the ordinance*
35 *adopted pursuant to NRS 244.33565 by the board of county commissioners to*
36 *define the term “transient lodging” for the purpose of all taxes imposed by the*
37 *board on the rental of transient lodging in the county.*

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

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

42 (b) *Accommodations facilitators.*

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

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

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

51 (c) *Establish the amount of:*

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

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

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

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

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

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

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

10 (1) *Of 660 feet between any residential units offered for rent for the*
11 *purposes of transient lodging, except for residential units in a multifamily*
12 *dwelling, and any other minimum separation requirement the board determines*
13 *is necessary; and*

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

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

18 (h) ~~*Except as otherwise provided in subsection 5, prohibit*~~ *Prohibit the*
19 *issuance of an authorization pursuant to section 9 of this act:*

20 (1) *If the issuance would result in more than 10 percent of the residential*
21 *units or rooms within the residential units in a multifamily dwelling being rented*
22 *for the purposes of transient lodging or if the issuance would violate a*
23 *prohibition against such rentals or a stricter limitation established by the owner*
24 *of the multifamily dwelling; or*

25 (2) *For a residential unit or a room within a residential unit that is*
26 *located in a common-interest community, unless the governing documents of the*
27 *community expressly authorize the rental of a residential unit or a room within a*
28 *residential unit for the purposes of transient lodging.*

29 (i) *Establish a maximum number of authorizations a person may hold, which*
30 *may not exceed five authorizations per state business license.*

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

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

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

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

44 (n) *Establish a schedule of civil penalties for violations of the ordinance*
45 *adopted pursuant to subsection 1 by a holder of an authorization or an*
46 *accommodations facilitator. A civil penalty imposed pursuant to such an*
47 *ordinance ~~may~~:*

48 *(1) May not exceed \$1,000 for a single violation or the nightly rental*
49 *value of the residential unit or room within the residential unit, whichever is*
50 *greater ~~is~~:*

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

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

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

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

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

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

14 4. *A board of county commissioners shall not enact or enforce a complete*
15 *prohibition on the rental of a residential unit or a room within a residential unit*
16 *for the purposes of transient lodging. Any ordinance or regulation which is*
17 *inconsistent with this subsection is null and void and the board of county*
18 *commissioners shall repeal any such ordinance or regulation.*

19 Sec. 8. 1. ~~*Except as otherwise provided in subsection 5 of section 7 of*~~
20 ~~*this act, every*~~ *Every person who makes available for rent a residential unit or a*
21 *room within a residential unit for the purposes of transient lodging in a county*
22 *must hold:*

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

26 (b) *A state business license.*

27 2. *The authorization and the state business license held by the person must*
28 *be displayed in the residential unit and both the authorization number assigned*
29 *by the county and the business identification number assigned by the Secretary of*
30 *State pursuant to chapter 76 of NRS must be included in any listing or*
31 *advertisement for the rental of the residential unit or a room within the*
32 *residential unit, including any listing or advertisement created by an*
33 *accommodations facilitator.*

34 3. *Upon the request of a board of county commissioners or its designee, an*
35 *accommodations facilitator shall report all current listings of a residential unit or*
36 *a room within a residential unit that the accommodations facilitator brokers,*
37 *coordinates, makes available or otherwise arranges for the rental of for the*
38 *purpose of transient lodging.*

39 4. *A board of county commissioners or its designee may require an*
40 *accommodations facilitator to verify that a residential unit or room within a*
41 *residential unit has been issued an authorization pursuant to section 9 of this act*
42 *before the accommodations facilitator may broker, coordinate, make available or*
43 *otherwise arrange for the rental of a residential unit or a room within a*
44 *residential unit for a fee.*

45 Sec. 9. 1. ~~*Except as otherwise provided in subsection 5 of section 7 of*~~
46 ~~*this act, a*~~ *A person who wishes to offer for rent a residential unit or a room*
47 *within a residential unit for the purposes of transient lodging independently or*
48 *using an accommodations facilitator must file a written application for an*
49 *authorization with the agency, officer or department designated by the board of*
50 *county commissioners in the ordinance and in the form set forth in the ordinance*
51 *adopted pursuant to section 7 of this act.*

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

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

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

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

18 (a) Pay an annual fee for the authorization in an amount established in the
19 ordinance adopted by the board of county commissioners pursuant to section 7 of
20 this act. The board of county commissioners may increase the annual fee in an
21 amendment to the ordinance.

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

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

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

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

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

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

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

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

45 ~~(b)~~ (b) Impose a civil penalty on the holder of an authorization or an
46 accommodations facilitator for a violation of any provision of the ordinance in
47 accordance with the schedule of civil penalties set forth in the ordinance; and

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

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

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

3 (b) An accommodations facilitator for a violation of the ordinance committed
4 by a holder of an authorization.

5 **Sec. 10.5.** 1. Except as otherwise provided in subsection ~~2~~ 4 of section 7
6 of this act, a board of county commissioners may impose additional requirements
7 on a person or accommodations facilitator related to the rental of a residential
8 unit or a room within a residential unit for purposes of transient lodging that are
9 more restrictive than the provisions of sections 1.5 to 11, inclusive, of this act.

10 2. ~~A board of county commissioners shall not enact or enforce a complete~~
11 ~~prohibition on the rental of a residential unit or a room within a residential unit~~
12 ~~for the purposes of transient lodging.~~

13 ~~3~~ A board of county commissioners may impose a civil penalty or fine on a
14 person or accommodations facilitator for a violation of any additional
15 requirement imposed on a person or accommodations facilitator pursuant to
16 subsection 1 ~~1~~ if the additional requirement was imposed on the person or
17 accommodations facilitator who committed the violation.

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

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

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

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

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

45 244.1545 1. The board of county commissioners ~~may~~ :

46 (a) In a county whose population is 700,000 or more shall adopt an ordinance
47 requiring ~~:~~

48 ~~(a) A hosting platform} an accommodations facilitator~~ that facilitates the
49 rental of a residential unit in the county or a room ~~for space~~ within such a
50 residential unit for the purposes of transient lodging to submit a quarterly report to
51 an agency of the county of the information required by subsection 2 that is collected
52 by the ~~hosting platform.} accommodations facilitator.~~

1 (b) ~~[(A)]~~ *In a county whose population is less than 700,000 may adopt an*
2 *ordinance requiring an accommodations facilitator that facilitates the rental of a*
3 *residential unit in the county or a room within such a residential unit for the*
4 *purposes of transient lodging to submit a quarterly report to an agency of the*
5 *county of the information required by subsection 2 that is collected by the*
6 *accommodations facilitator.*

7 (c) *May adopt an ordinance requiring an* owner or lessee which uses ~~[(a~~
8 ~~hosting platform)]~~ *an accommodations facilitator* that facilitates the rental of a
9 residential unit in the county or a room ~~[(or space)]~~ within such a residential unit for
10 the purposes of transient lodging to submit a quarterly report to an agency of the
11 county of any information required by subsection 2 regarding the rental that is not
12 collected by the ~~[(hosting platform.)]~~ *accommodations facilitator.*

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

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

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

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

17 (d) Current year-to-date revenue collected from all rentals through the ~~[(hosting~~
18 ~~platform)]~~ *accommodations facilitator* in the county, disaggregated by owner or
19 lessee; and

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

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

24 4. An ordinance adopted pursuant to subsection 1 must authorize an agency of
25 the county to issue subpoenas for the production of documents, records or materials
26 relevant for determining whether a residential unit in the county or a room ~~[(or~~
27 ~~space)]~~ within such a residential unit has been rented in violation of any law of this
28 State or an ordinance adopted by the board of county commissioners of the county.
29 The ordinance must provide that such a subpoena may be issued only if:

30 (a) There is evidence sufficient to support a reasonable belief that a residential
31 unit in the county or a room ~~[(or space)]~~ within such a residential unit has been rented
32 or is being rented in violation of any law of this State or an ordinance adopted by
33 the board of county commissioners of the county; and

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

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

41 ~~[(4)]~~ 5. An ordinance adopted pursuant to subsection 1 must require:

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

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

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

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

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

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

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

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

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

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

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

22 244.33565 1. Each board of county commissioners shall adopt an ordinance
23 that defines the term “transient lodging” for the purposes of all taxes imposed by
24 the board on the rental of transient lodging. The ordinance must specify the types of
25 lodging to which the taxes apply.

26 2. The definition adopted by the board ~~[may]~~ :

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

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

30 ~~[(a)]~~ (1) Hotels;

31 ~~[(b)]~~ (2) Motels;

32 ~~[(c)]~~ (3) Apartments;

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

36 ~~[(e)]~~ (5) Apartment hotels;

37 ~~[(f)]~~ (6) Vacation trailer parks;

38 ~~[(g)]~~ (7) Campgrounds;

39 ~~[(h)]~~ (8) Parks for recreational vehicles; and

40 ~~[(i)]~~ (9) Any other establishment that rents rooms or spaces to temporary or
41 transient guests.

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

47 4. *As used in this section, “residential unit” has the meaning ascribed to it*
48 *in section 5 of this act.*

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

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

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

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

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

7 3. *As used in this section:*

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

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

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

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

19 **Sec. 16.5.** *“Authorization” means a permit, license, registration or any*
20 *other type of approval or authorization issued by a city council or other*
21 *governing body of an incorporated city or its designee to a person who,*
22 *independently or using an accommodations facilitator, makes available for rent a*
23 *residential unit or a room within a residential unit for the purposes of transient*
24 *lodging.*

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

30 **Sec. 18.** *“Residential unit” means a single-family residence or an*
31 *individual residential unit within a larger building, including, without limitation,*
32 *a condominium, townhouse, duplex or other multifamily dwelling. The term does*
33 *not include a timeshare or other property subject to the provisions of chapter*
34 *119A of NRS.*

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

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

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

44 (b) *Accommodations facilitators.*

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

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

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

53 (c) *Establish the amount of:*

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

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

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

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

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

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

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

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

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

19 (g) *Establish the maximum occupancy requirements for a residential unit,*
20 *which may not exceed more than 16 persons per residential unit.*

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

23 (1) *If the issuance would result in more than 10 percent of the residential*
24 *units or rooms within the residential units in a multifamily dwelling being rented*
25 *for the purposes of transient lodging or if the issuance would violate a*
26 *prohibition against such rentals or a stricter limitation established by the owner*
27 *of the multifamily dwelling; or*

28 (2) *For a residential unit or a room within a residential unit that is*
29 *located in a common-interest community, unless the governing documents of the*
30 *community expressly authorize the rental of a residential unit or a room within a*
31 *residential unit for the purposes of transient lodging.*

32 (i) *Establish a maximum number of authorizations a person may hold, which*
33 *may not exceed five authorizations per state business license.*

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

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

40 (l) *Establish specific requirements for noise, trash and security for the rental*
41 *of the residential unit or a room within the residential unit for the purposes of*
42 *transient lodging.*

43 (m) *Establish a process for a person to report violations of the requirements*
44 *established in the ordinance adopted pursuant to subsection 1 or any other issues*
45 *resulting from the rental of the residential unit or a room within the residential*
46 *unit for the purposes of transient lodging.*

47 (n) *Establish a schedule of civil penalties for violations of the ordinance*
48 *adopted pursuant to subsection 1 by a holder of an authorization or an*
49 *accommodations facilitator. A civil penalty imposed pursuant to such an*
50 *ordinance ~~may~~ :*

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

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

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

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

13 (a) The severity of the violation;

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

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

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

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

40 **Sec. 21.** 1. Except as otherwise provided in subsection 5 of section 20 of
41 this act, every person who makes available for rent a residential unit or a room
42 within a residential unit for the purposes of transient lodging in an incorporated
43 city must hold:

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

47 (b) A state business license.

48 2. The authorization and the state business license held by the person must
49 be displayed in the residential unit and both the authorization number issued by
50 the incorporated city and the business identification number assigned by the
51 Secretary of State pursuant to chapter 76 of NRS must be included in any listing
52 or advertisement for the rental of the residential unit or a room within the

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

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

8 4. A city council or other governing body of an incorporated city or its
9 designee may require an accommodations facilitator to verify that a residential
10 unit or room within a residential unit has been issued an authorization pursuant
11 to section 22 of this act before the accommodations facilitator may broker,
12 coordinate, make available or otherwise arrange for the rental of a residential
13 unit or a room within a residential unit for a fee.

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

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

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

28 4. The city council or other governing body of the incorporated city or its
29 designee, as applicable, may grant or deny the authorization. If the city council or
30 governing body or its designee grants the authorization, the city council or
31 governing body or its designee, as applicable, shall include such terms and
32 conditions for the rental of the residential unit or a room within the residential
33 unit for the purposes of transient lodging that the city council or governing body
34 or its designee deems necessary for the health and safety of the residents of the
35 incorporated city. The conditions imposed by the city council or governing body
36 or its designee, as applicable, must include, without limitation, provisions
37 stipulating that the holder of the authorization is subject to the oversight and
38 enforcement authority of the city and the local health authority, law enforcement
39 agency and fire department having jurisdiction in the city.

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

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

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

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

52 (d) Include educational information in the residential unit for any renters,
53 which must include, without limitation, the occupancy limitations for the

1 residential unit, emergency telephone numbers, the telephone number of the
 2 designated local representative, safety information, trash requirements, parking
 3 rules and noise regulations.

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

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

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

11 Sec. 23. ~~¶¶~~ 1. Except as otherwise provided in subsection 2, in
 12 accordance with the ordinance adopted pursuant to section 20 of this act, the city
 13 council or other governing body of an incorporated city or its designee may:

14 ~~¶¶~~ (a) Suspend or revoke any authorization issued pursuant to section 22 of
 15 this act;

16 ~~¶¶~~ (b) Impose a civil penalty on the holder of an authorization or an
 17 accommodations facilitator for a violation of any provision of the ordinance in
 18 accordance with the schedule of civil penalties set forth in the ordinance; and

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

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

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

27 (b) An accommodations facilitator for a violation of the ordinance committed
 28 by a holder of an authorization.

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

35 2. A city council or other governing body of an incorporated city shall not ~~¶¶~~
 36 ~~(a) Enact or enforce a complete prohibition on the rental of a residential unit~~
 37 ~~or a room within a residential unit for the purposes of transient lodging; or~~

38 ~~(b) Prohibit~~ prohibit a person who has been lawfully issued a permit,
 39 license, registration or any other form of authorization from the city council or
 40 other governing body of an incorporated city or its designee before ~~¶¶~~ January
 41 July 1, 2022, from continuing to operate under his or her original authorization
 42 ~~[and any subsequent authorizations issued by the city council or other governing~~
 43 ~~body of an incorporated city or its designee.] due to a conflict with the provisions~~
 44 of the ordinance relating to the location or type of residential unit. The provisions
 45 of this subsection do not prohibit a city council or other governing body from
 46 suspending, terminating or revoking an authorization issued before July 1, 2022,
 47 for a violation of a provision of the ordinance other than those relating to the
 48 location or type of residential unit.

49 3. A ~~board of county commissioners~~ city council or other governing body
 50 of an incorporated city may impose a civil penalty or fine on a person or
 51 accommodations facilitator for a violation of any additional requirement imposed
 52 on a person or accommodations facilitator pursuant to subsection 1 ~~¶¶~~ if the

1 additional requirement was imposed on the person or accommodations facilitator
2 who committed the violation.

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

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

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

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

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

33 268.0195 1. The governing body of each city shall adopt an ordinance that
34 defines the term “transient lodging” for the purposes of all taxes imposed by the
35 governing body on the rental of transient lodging. The ordinance must specify the
36 types of lodging to which the taxes apply.

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

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

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

42 ~~[(a)]~~ (1) Hotels;

43 ~~[(b)]~~ (2) Motels;

44 ~~[(c)]~~ (3) Apartments;

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

48 ~~[(e)]~~ (5) Apartment hotels;

49 ~~[(f)]~~ (6) Vacation trailer parks;

50 ~~[(g)]~~ (7) Campgrounds;

51 ~~[(h)]~~ (8) Parks for recreational vehicles; and

52 ~~[(i)]~~ (9) Any other establishment that rents rooms or spaces to temporary or
53 transient guests.

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

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

4 268.0957 1. The city council or other governing body of an incorporated
5 city ~~[may]~~:

6 (a) ~~[An]~~ *Whose population is 25,000 or more in a county whose population is*
7 *700,000 or more shall adopt an ordinance requiring* ~~[~~

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

13 (b) ~~[An]~~ *In a county whose population is less than 700,000 or an*
14 *incorporated city whose population is less than 25,000 in a county whose*
15 *population is 700,000 or more may adopt an ordinance requiring an*
16 *accommodations facilitator that facilitates the rental of a residential unit in the*
17 *county or a room within such a residential unit for the purposes of transient*
18 *lodging to submit a quarterly report to an agency of the city of the information*
19 *required by subsection 2 that is collected by the accommodations facilitator.*

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

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

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

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

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

31 (d) Current year-to-date revenue collected from all rentals through the ~~[hosting~~
32 ~~platform] accommodations facilitator~~ in the incorporated city, disaggregated by
33 owner or lessee; and

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

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

38 4. An ordinance adopted pursuant to subsection 1 must authorize an agency of
39 the incorporated city to issue subpoenas for the production of documents, records or
40 materials relevant for determining whether a residential unit in the incorporated city
41 or a room ~~[or space]~~ within such a residential unit has been rented in violation of
42 any law of this State or an ordinance adopted by the city council or governing body
43 of the incorporated city. The ordinance must provide that such a subpoena may be
44 issued only if:

45 (a) There is evidence sufficient to support a reasonable belief that a residential
46 unit in the incorporated city or a room ~~[or space]~~ within a residential unit has been
47 rented or is being rented in violation of any law of this State or an ordinance
48 adopted by the city council or governing body of the incorporated city;

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

52 ➤ A subpoena issued pursuant to the ordinance must be mailed by regular and
53 certified mail to the ~~[hosting platform] accommodations facilitator~~ or, if

1 applicable, the owner or lessee who was required to file a quarterly report regarding
2 the rental pursuant to the ordinance.

3 ~~{4}~~ 5. An ordinance adopted pursuant to subsection 1 must require:

4 (a) ~~{A hosting platform}~~ *An accommodations facilitator* to whom a subpoena
5 has been issued to:

6 (1) Provide notice of the subpoena to the user of the ~~{hosting platform}~~
7 *accommodations facilitator* who provided the rental identified in the subpoena.

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

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

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

21 ~~{6}~~ 7. As used in this section:

22 (a) *“Accommodations facilitator” has the meaning ascribed to it in section*
23 *16 of this act.*

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

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

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

35 Sec. 26.5. 1. If on June 1, 2021, a board of county commissioners has
36 prohibited by ordinance the use of an accommodations facilitator to make
37 available for rent a residential unit or room within a residential unit, the board
38 of county commissioners must establish a process by which any person who
39 owns a residential unit and used an accommodations facilitator before June 1,
40 2021, to make available for rent a residential unit or room within a residential
41 unit in violation of the ordinance may submit an application for an
42 authorization pursuant to this section. The board of county commissioners
43 may impose a reasonable fee for any such application.

44 2. A board of county commissioners must:

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

48 (b) Give at least 30 days’ notice of the application period described in
49 paragraph (a).

50 (c) Set forth the application requirements. The minimum application
51 requirements must include, without limitation, that the applicant and
52 residential unit meet all the requirements set forth in the ordinance adopted
53 pursuant to section 7 of this act and meet all the requirements set forth in

1 section 8 of this act. A person who is granted an authorization pursuant to this
2 section is subject to the regulations of section 9 of this act.

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

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

8 (a) Require the payment of any tax on transient lodging related to the
9 rental of a residential unit using an accommodations facilitator before June 1,
10 2021, in violation of the ordinance described in subsection 1; or

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

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

16 6. As used in this section:

17 (a) "Accommodations facilitator" means a person, other than the owner,
18 lessee or other lawful occupant of a residential unit, or a manager of a
19 residential unit, who, for a fee or other charge, brokers, coordinates, makes
20 available or otherwise arranges for the rental of the residential unit or a room
21 within a residential unit for the purpose of transient lodging. The term
22 includes, without limitation, a hosting platform.

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

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

30 (d) "Hosting platform" means a person who, for a fee or other charge,
31 provides on an Internet website an online platform that facilitates the rental of
32 a residential unit or a room within a residential unit by an owner or lessee of
33 the residential unit for the purposes of transient lodging, including, without
34 limitation, through advertising, matchmaking or other means.

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

40 Sec. 27. 1. This ~~act becomes~~ section and section 26.5 of this act become
41 effective upon passage and approval.

42 2. Sections 1 to 26, inclusive, of this act become effective ~~on January~~:

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

46 (b) On July 1, 2022, ~~it~~, for all other purposes.