

Section ID:

Section:

Title: Room Tax Ordinance No. 27)

Last Revised Date: 1/15/2003

Description:

## PAHRUMP TOWN ORDINANCE NO. 27

### PAHRUMP ROOM TAX ORDINANCE

#### SECTIONS

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#### 27.000 **TITLE**

27.010 **SHORT TITLE.** This title shall be known as the “Pahrump Town Room Tax Ordinance.”

27.100 **DEFINITIONS.** Unless the particular provisions or the context otherwise requires, the definitions and provisions contained in this section shall govern the construction, meaning and application of words and phrases used in this title.

27.105 **COUNTY.** Means Nye County

27.110 **LESSEE.** Means any person renting rooms or accommodations from a licensee.

27.115 **PERSON.** Means any person, partnership, firm or corporation operating a rental business.

27.120 **RENTAL BUSINESS.** Means the operation of any hotel, motel, auto court, motor court, lodge, lodging house, apartment house, condominium, hotel, rooming house, guesthouse, trailer court, trailer park, time-share projects, recreational vehicles court, recreational vehicle park, tourist camp, ranch resort, guest ranch, bed and breakfast,

cabins, or other accommodations having three (3) or more spaces, or three (3) or more rooms and spaces.

27.125 **ROOM TAX.** Means the tax imposed by this section, and by the authority of NRS 269.170; and all amendment thereto.

27.130 **TAX ADMINISTRATOR.** Means the County Treasure of Nye County, Town Clerk of the unincorporated Town of Pahrump or its designates.

27.135 **TOWN.** \_\_\_\_\_

27.140 **TOWN BOARD.** Means the Town Board of the unincorporated Town of Pahrump.

27.200 **TAX**

27.210 **IMPOSITION AND RATE.**

A. There is a fixed and imposed license tax for revenue and regulation on every license operating a rental business within the Town, to be known as a room tax, in addition to all existing license taxes now in effect, in the amount of six percent (6%) of the gross income derived from room rentals received from each licensee from the renting rooms and accommodations within the Town.

B. The Room Tax is to be fixed and imposed upon every building or structure kept as, used as, maintained as, or held out to the public to be a place where sleeping and rooming accommodations are furnished to the public, whether with or without meals.

C. The room tax shall be applicable up to twenty-eight days regardless of the length of stay contemplated or completed, and the room tax shall be unaffected by the manner or amount of prepayment.

D. For the purpose of this chapter, room rentals or space rentals from time-share projects shall be calculated as follows:

1. Room tax shall be paid on the actual room revenue received for the use of a time share unit by a temporary or transit guest other than a time-share member or exchange user.
2. A base sum to be charged per day for the use of a timesharing unit by a timesharing member, exchange patron or other participant in any time-share program shall be set by the Town Board. This sum shall be updated annually.

27.300 **EXEMPTIONS**

27.310 There is exempt from the room tax any room or unit operated by a rental business that is comprised of a built-in, permanently affixed kitchen or kitchenette that is rented for a period of twenty-eight (28) consecutive days or more to the same lessee, and is paid in advance for each period of occupancy. To be exempt, the kitchen or kitchenette must be affixed:

1. One (1) stove or oven, or other similar food preparation unit; and
2. A refrigerator or icebox or other similar cold storage unit; and
3. A sink or basin, permanently attached to a wall or pipe or other proper part of the premises, designed to catch hot and cold water from the water system.

27.320 In the event any one (1) of the three (3) listed requirements is absent from the room or unit, the room or unit shall be considered within the purview of the six percent (6%) room tax.

#### **27.400 LICENSE REQUIRED TO OPERATE RENTAL BUSINESS VIOLATION.**

A. It is unlawful for any person, either for himself or for another person, to commence or to carry on any rental business within the town without first having procured a license from the tax administrator to do so; provided, however, that a licensee may secure such license within ten (10) days of the commencement of such rental business, or within ten (10) days after the effective date of the ordinance codified in this section.

B. The carrying on of any such rental business without having first procured a license from the tax administrator shall constitute a separate violation of this ordinance for each and every day that such business is carried on.

#### **27.500 COLLECTION**

27.510 \_\_\_\_\_

Due from each lessee. The licensee is liable to the Town for the full room tax regardless of whether or not the licensee collects the tax from the users, and regardless of whom the users may be.

**27.520 PAYMENT TO TAX ADMINISTRATOR-DELINQUENCY.** Room tax shall become due and payable to the tax administrator on the first day of each month next succeeding the calendar month, or fraction thereof, during which the taxes accrued. They shall become delinquent after the last day of the same month.

**27.530 INTEREST PENALTY.** A licensee who fails to deliver room tax monies to the Town board or its appointed representative on or before the due date set out in Section

27.520 shall be liable to pay a penalty. The penalty shall consist of ten percent (10%) of the monies owed, plus one percent (1%), interest per month applied from the stated due date. The interest penalty shall accrue from the due date of the first of the month.

**27.540 LIENS - NOTICE - HEARING.** Until paid, all room tax monies, interest and penalties shall constitute a perpetual lien on and against the affected premises, and such perpetual lien shall be prior and superior to all liens, claims and titles, other than those priorities established by law. Such lien may be foreclosed in the same manner as provided by the laws of the state for the foreclosure of mechanic's liens.

**27.550 DISPLAY OF NOTICE.** Each licensee shall prominently display on the main

entrance into each room or suite of rooms leased and in the lobby at the registration desk for the business, a sign reading substantially as follows:

NOTICE

This business is required by law to collect a six percent (6%) room tax.

The Management

Such signs shall be furnished by the Town Clerk at no expense to the licensee.

#### **27.600 ADMINISTRATION AND ENFORCEMENT.**

**27.610 ADVISORY TOWN TOURISM BOARD.** The Town Board shall appoint a five (5) person advisory board to review applications, on a quarterly basis, petitions for grants from Pahrump non-profit organizations to further Town tourism.

27.615 The Advisory Board shall within 30 days after their appointment draft rules and regulations for applications for funds from the Town Tourism fund to be presented and approved by the Town Board. The appointed Advisory Board members shall serve a term of 2 years at the pleasure of the Town Board.

**27.620 EMPOWERMENT.** The Town Board is authorized and empowered to prescribe, adopt and enforce rules and regulations, by resolution, relating to the use, management and maintenance of any facilities acquired, constructed or installed through the proceeds of the tax imposed by this section.

**27.630 TAX ADMINISTRATOR DUTIES - GENERAL.** It shall be the duty of the tax administrator to issue written licenses as provided for in this chapter, in such form as may be prescribed by the tax administrator, to applicant who shall keep the same posted in this place of business in a conspicuous place.

**27.640 TAX ADMINISTRATOR - BOOKS AND RECORDS.** The tax administrator or his duly authorized agents are empowered to examine and audit the books, papers and records of any person operating a rental business, and to make investigations in connection therewith.

#### **27.700 TAX PROCEEDS**

**27.710 USE OF TAX PROCEEDS.** All taxes collected by the tax administrator shall be deposited in a separate fund to be designated and known as the ROOM TAX FUND” and shall be expended therefrom in the same manner as other claims against the Town are approved and paid for the following purposes only:

A.

B. \_\_\_\_\_ Town Tourism; and

C. One percent (1%) shall be designated for the Pahrump Economic Development Council to be used to benefit the unincorporated Town of Pahrump; and

D. One percent (1%) shall be designated for the Pahrump Parks fund; and

E. The balance of the fund (3%) shall be used to promote Town Tourism and for the management of the Room Tax Funds.

F. The repayment of any temporary emergency loans and/or revenue bonds, and interest thereon, the proceeds of which have been, or are to be, utilized for the purposes set forth in this section.

27.720 **UNUSED PROCEEDS.** Any proceeds not used within a fiscal year shall be retained in the Town Tourism Fund to be used for the benefit of the Town of Pahrump Tourism projects.

**27.800 GENERAL PROVISIONS AND PENALTIES**

27.810 **FEES, FINES AND CHARGES AS A DEBT TO THE TOWN OF PAHRUMP.** The amount of any fee, penalty, fine or other charge under the provisions of this ordinance shall constitute a debt to the Town of Pahrump. Any person responsible pursuant to the provisions hereof for the payment of any such fee, penalty, fine or other charge shall be liable in any action brought in the name of the Town of Pahrump in any court of competent jurisdiction for the amount of any such charge, all court costs, and attorney fees necessarily incurred by the Town of Pahrump in the collection of any such fee or charge.

27.820 **GENERAL PENALTIES.** Violation of any of the provisions of this ordinance shall be a misdemeanor, and a person convicted of such violation shall be punished by a fine of not more than one thousand dollars (\$1,000.00) nor less than twenty-five dollars (\$25.00), or by imprisonment to the county \_\_\_\_\_ imprisonment.

27.830 **SEVERABILITY.** \_\_\_\_\_ judgement shall not affect, impair, or invalidate the remaining provisions of this ordinance but shall be confined in its operation to the specific sections, clauses, or parts held invalid, void, or unconstitutional.

**NOTICE OF ADOPTION OF BILL NO. 88-2  
PAHRUMP TOWN ORDINANCE NO. 27  
PAHRUMP ROOM TAX ORDINANCE**

NOTICE IS HEREBY GIVEN that the Pahrump Town Board, at its regular meeting held on the 26th day of April, 1988, adopted Bill NO. 88-2.

Typewritten copies of the ordinance are available for public inspection at:

The office of the Nye County Clerk, Courthouse, Tonopah, Nevada, and

The office of the Pahrump Town Board, at the Town Office, Community Center, Pahrump, Nevada.

Board members voting in favor of the adoption:

\_\_\_Signatures on file\_\_\_

Board members voting against the ordinance.

\_\_\_\_\_  
This ordinance shall be in full force and effect on and after the 26th day of May, 1988.

After publication in full in a newspaper having general circulation in the Town of Pahrump, Nye County, Nevada, at least once a week for a period of two weeks.

DATED this 26th day of April, 1988.

PAHRUMP TOWN BOARD

BY: \_\_Signature on file\_\_

Chairman

ATTEST TO:

\_\_Signature on file\_\_

Town Clerk

Publish: PV Times

Date: 4/29/88 & 5/6/88