



Department of Business License

JACQUELINE R. HOLLOWAY
DIRECTOR

500 SOUTH GRAND CENTRAL PKY, 3RD FLOOR
P.O. BOX 551810
LAS VEGAS, NEVADA 89155-1810
(702) 455-4252
(800) 328-4813
FAX (702) 386-2168
<http://www.clarkcountynv.gov/businesslicense>

November 15, 2016

NEWLY ADOPTED TRANSIENT LODGING TAX RATE CHANGES

ATTENTION: CONTROLLER

On November 15, 2016, the Clark County Board of County Commissioners adopted an amendment to Clark County Code (CCC) 4.08 – Combined Transient Lodging Tax. The amendment imposes a rate increase for the purpose of expanding the Las Vegas Convention Center and an additional transient lodging tax for the construction of a stadium.

The newly adopted code is available on the Clark County Business License website at <http://www.clarkcountynv.gov/business-license/pages/default.aspx>

LVCVA Expansion – (CCC 4.08.015) Applicable to **ALL** transient lodging establishments located in Clark County including the incorporated cities.

Rate Increase = 0.5 percent

Transient lodging gross receipts received for lodging nights **beginning January 15, 2017** will be subject to the 0.5 percent rate increase. As such, for January 2017, transient lodging establishments will need to impose the current transient lodging tax rate for the period January 1 through January 14.

The January transient lodging tax return and online payment system will allow for the segregation of gross receipts between the two periods (January 1-14 and January 15-31).

Stadium Construction – (CCC 4.08.033) **Beginning March 1, 2017**, Clark County transient lodging establishments including incorporated cities that are located in the Stadium District or the Primary Gaming Corridor (PGC) will be required to impose a new transient lodging tax as part of the combined transient lodging tax.

Stadium District - Definition

CCC 4.08.005 (22) "Stadium district" means the district created by Section 21 of Senate Bill 1 of the 30th Special Session (2016) of the Nevada State Legislature, which consists of all property located within (a) the County, including, without limitation, all property located within an incorporated city in the County; and (b) a radius of twenty-five (25) miles from the location at which the Board of County Commissioners holds its regular meetings as of the date of the passage and approval of SB 1. Any parcel, building or other structure located partially within the stadium district is deemed to be wholly within the stadium district.

Stadium District map can be found on the Clark County Business License website at <http://www.clarkcountynv.gov/business-license/pages/default.aspx>

New Rate (increase to combined transient lodging tax) = 0.5 percent.

Transient Lodging Establishments located within the stadium district but outside of the Primary Gaming Corridor will impose, a combined transient lodging tax rate of 13.00 percent.

[12.0% (current rate) +0.5% (LVCVA expansion) + 0.5% (Stadium Construction)=13.00%]

Primary Gaming Corridor -Definition

CCC 4.08.005 (16) "Primary gaming corridor" means the geographic boundaries as depicted on the map attached to this ordinance and designated "Primary Gaming Corridor."

Primary Gaming Corridor map can be found on the Clark County Business License website at <http://www.clarkcountynv.gov/business-license/pages/default.aspx>

New Rate (increase to combined transient lodging tax) = 0.88 percent.

Transient Lodging Establishments located within the Primary Gaming Corridor will impose a combined a transient lodging tax rate of 13.38 percent.

[12.0% (current rate) +0.5% (LVCVA expansion) +0.88% (Stadium Construction) =13.38%]

Outside of the Stadium District and the Primary Gaming Corridor

Transient lodging establishments located outside of the Stadium District and the Primary Gaming Corridor will **ONLY** be subject to the 0.5 percent LVCVA tax increase.

Transient lodging establishments should consider these rate increases when establishing contracts for future transient lodging rentals. Transient lodging rentals taking place after January 14, 2017 will be subject to the applicable transient lodging tax rate regardless of whether a lesser tax rate has been contracted for in rental agreements.

If you have any questions please contact us at (702) 455-6121 or blauditinfo@clarkcountynv.gov.

Sincerely,


Jacqueline R. Holloway, Director