



Department of Business License

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TRANSIENT LODGING TAX GUIDANCE

ATTN: TRANSIENT LODGING ESTABLISHMENT

RE: Government Contractors

Clark County Code (CCC) section 4.08.050 (c) states that transient lodging tax exemptions will be given for rent paid **directly** by the following exempt organizations: United States, state of Nevada, federally chartered credit unions, and the American Red Cross.

A purchase is exempt from tax only when payment is made directly by the government agency/instrumentality pursuant to direct billing. **The exemption does not extend to contractors performing work for the government.**

If there are any questions please contact Alan Bacon, Assistant Audit Manager at (702) 455-6297.

Sincerely,

Alan Bacon
Assistant Audit Manager