



TRANSIENT LODGING ESTABLISHMENT ROOM TAX INSTRUCTIONS & GUIDELINES

PURPOSE: To provide guidance on the collection and remittance of room tax for transient lodging establishments within the City of Las Vegas limits. For additional room tax information, please contact our office.

Table of Contents

COLLECTING AND REMITTING ROOM TAX	2
Room Tax Applicability	2
Due Date	2
Required Records	3
ALLOWABLE DEDUCTIONS	3
(1) Governmental Exemptions	3
(2) Resident Guest Exemptions	4
(3) Complimentary Room Exemptions	4
VACATION PACKAGES	4
ACCOMMODATIONS FACILITATOR	5
Property owners (hosts) contracted with an Accommodations Facilitator	5
ROOM TAX REPORT INSTRUCTIONS	6
Reporting Errors	8
Room Tax Payments	8
FREQUENTLY ASKED QUESTIONS (FAQ)	9
Section I: Reporting Room Tax	9
Section II: Room Tax Report	10
Section III: Payment	11
Section IV: Room Tax Rates	11
Section V: Miscellaneous	12
APPENDIX I: Room Tax Report Examples	13
Licensee Reporting Accommodations Facilitator Revenue	13
Licensee Reporting Revenue Not From a Licensed Accommodations Facilitator	14
APPENDIX II: Primary Gaming Corridor Map	15
APPENDIX III: Transient Lodging Tax Rate Breakdown	16
APPENDIX IV: Transient Lodging Tax Disbursement Breakdown	17
APPENDIX V: Room Tax Exemption Certificate	18



COLLECTING AND REMITTING ROOM TAX

- The room tax rate for properties located **INSIDE** the [Primary Gaming Corridor](#) is 13.38% (see map in Appendix II).
- The room tax rate for properties **OUTSIDE** the [Primary Gaming Corridor](#) is 13% (see map in Appendix II).
- The licensee or operator is responsible for collecting and remitting room tax to the City.
- Room tax should be collected from the guest and shown as a separate charge. The tax may **NOT** be included in the price of the room.
- If the appropriate tax is not collected, the operator must pay the appropriate tax from its own funds.
- If more than the appropriate tax is collected, the additional amount must be remitted to the City, or returned to the guest within the month it was collected.
- Room tax revenues are the property of the City of Las Vegas. These tax revenues should be collected and turned over by the establishment.

Room Tax Applicability

The classification of Hotel, Motel, Residence Hotel, Resort Hotel, Residence Hostel, Hotel Suite, Rooming House, Bed & Breakfast, Short Term Residential Rental, and Apartments or any other lodging establishment is a matter of zoning and business licensing. It has no bearing on whether or not an establishment collects room taxes.

Rooms rented daily or less than weekly are subject to room tax.

If subject to room tax, room tax must be collected for the first 30 days of a guest's stay, except in the case of an exemption. The [Allowable Deductions](#) section provides more information on qualifying room tax exemptions.

Due Date

Room taxes must be paid on or before the **15th day** of the month following the month the taxes accrued. Paying on time allows operators to deduct a 2% collection fee and avoid penalties and interest.

Room taxes remaining unpaid may result in a lien placed on the property. Once a lien has been filed, additional charges for lien release fees apply and interest continues to accrue on the outstanding amount. The City Attorney's office may be notified of the lien to begin foreclosure proceedings.



Required Records

Our department conducts routine audits of hotels, motels, apartments, short-term rentals and other providers of lodging. Per Las Vegas Municipal Code (LVMC) [4.20.140](#) and [6.46.100](#), licensees and owners must keep adequate records and make them available to an auditor within 72 hours of request.

LVMC requires the following records to be kept for a minimum of 3 years:

- Journals
- Registration Cards
- Books of Account
- Folios
- Daily Cash Summaries
- Federal Income Tax Returns
- Receipt Registers
- General Ledgers
- Profit & Loss Statements
- Trial Balances
- State Sales Tax Returns
- Other documentation used in connection with the rental of rooms

ALLOWABLE DEDUCTIONS

Allowable deductions are room rents that are exempt from room tax. The City of Las Vegas allows deductions for: (1) governmental exemptions, (2) resident guests, and (3) complimentary rooms. Failure to maintain the proper records as detailed in the [Required Records](#) section may result in the disallowance of these deductions. Descriptions of each deduction type are detailed below.

The revenue from rented rooms qualifying for any of these deductions must be included on the [Room Tax Report](#) on **Line 1** (Total Room Revenue), and **Line 4** (Allowable Deductions).

(1) Governmental Exemptions

To qualify, the payment for the room charges must be made directly by the governmental agency or eligible institution and cannot be made by cash, personal check, or a personal credit card. A guest may qualify as a governmental exemption only if the guest is in Las Vegas on official business and payment is made DIRECTLY by one of the following:

- **United States Government, State of Nevada, United State Military, Foreign Diplomats**
 - For help recognizing a U.S. government direct payment method, which would qualify for an exemption, please visit the GSA SmartPay [website](#).
- **A federally chartered credit union**
- **The American Red Cross**
 - Please note that Red Cross payments given to guests that are NOT on official business for the Red Cross ARE taxable.



If the guest meets specified criteria and provides an exemption certificate (see [Appendix V](#)), the room tax is exempt. For audit purposes, the operator must maintain records supporting evidence of direct payment by the governmental agency, guest information, receipt for the stay, and any other relevant supporting documentation referenced in the [Required Records](#) section. If the guest qualifies for exemption but does not have an official exemption certificate, a signed statement including the following information is acceptable:

- Guest's name and official title
- Name of guest's employer
- Statement certifying that guest is on official business
- Statement certifying that guest's employer is paying the charges directly
- Dates of occupancy
- Total room charges
- Copy of the government payment or government card used

Be advised that a [Sales Tax Exemption Certificate](#) is **NOT** valid for exemption from room tax.

(2) Resident Guest Exemptions

Pursuant to [LVMC 4.20.040](#), all new guests in properties that rent daily or less than weekly owe room tax for the first 30 days. Once a guest reaches a 30 day stay they are considered a resident guest and do not have to pay room tax as long as the guest's stay is continuous (has not checked out at any point). If the guest continues to pay room tax after 30 days, these taxes must be remitted to the City, or returned to the guest prior to reporting to the City of Las Vegas for the month the tax was collected. If a resident guest checks out, the guest must pay tax for another 30 days if they check in again. To claim an exemption for a resident guest, records must clearly show the following:

- Name
- Check In Date
- Rent and Tax Amounts
- All Room Numbers
- Check Out Date
- Dates Paid

(3) Complimentary Room Exemptions

Complimentary rooms are those rooms that have been provided to the guest completely free of charge and are **NOT** part of a paid vacation package. To qualify for this exemption, the operator must maintain records to validate the dates of stay and value of the complimentary room.

VACATION PACKAGES

Rooms included in a paid vacation package deal are an essential part of that package and have not been given free of charge. Therefore, a portion of the package price must be allocated to room revenue and included on the [Room Tax Report](#) on Line **1** as Total Room Revenue. For additional guidance on how to calculate this allocation, please contact the Business License Division, Audit Section.



ACCOMMODATIONS FACILITATOR

An Accommodations Facilitator, is a person, other than the owner, lessee or other lawful occupant of a residential unit, or a manager of a residential unit, who, for a fee or other charge, brokers, coordinates, makes available or otherwise arranges for the rental of the residential unit or a room within a residential unit for the purpose of transient lodging. The term includes, without limitation, a hosting platform.

As a result of the Nevada State Legislature passing Assembly Bill No. 362 in 2021, the City of Las Vegas was mandated to amend the short-term residential rental ordinance to include regulations for licensing Accommodations Facilitators. Accommodations Facilitators that list properties located within the City of Las Vegas limits are now required to hold an active City of Las Vegas business license. Additional information detailing the license [application](#) requirements can be found on our website at www.lasvegasnevada.gov.

Per LVMC 4.20.070, a licensed Accommodations Facilitator that collects room tax on behalf of a licensed property owner is required to remit that tax and provide accompanied supporting documentation for each month. The documentation or report should include the address, gross room revenue, City of Las Vegas business license number, amount of room tax collected (if any) and amount of allowable deductions (if any) for each room or property. The reported revenue should include all rent revenues, guest service charges, booking fees and other miscellaneous charges to the guest. These items and operational expenses such as cleaning services and utility charges should not be included in the "Allowable Deductions" amount.

Property owners (hosts) contracted with an Accommodations Facilitator


A licensed owner that uses an Accommodations Facilitator to advertise their property for rent and collect/remit room tax on their behalf is still responsible for maintaining an active business license and submitting a completed room tax report on a monthly basis to the City of Las Vegas. If the property has been rented outside of a licensed Accommodations Facilitator for any period of time, the room tax for those stays must be paid by the property owner.

Any concerns or issues that the host/property owner has with the accommodations facilitator should be handled between the two parties. Please contact the Accommodations Facilitator directly for those issues.



ROOM TAX REPORT INSTRUCTIONS

A City of Las Vegas room tax report is mailed monthly to lodging establishments including hotels, motels and short-term rentals that must report room tax. The report should be reviewed to validate the address and other related information. If there are any changes or corrections that need to be made, or to obtain a blank copy of this report, please contact our office. A fillable version of this form is available online at <https://files.lasvegasnevada.gov/business-licensing/Room-Tax-Worksheet.xlsx>.

CITY OF LAS VEGAS ROOM TAX REPORT	
	<small>*...The operator (and an accommodations facilitator, if applicable, and if not covered by the definition of "operator") are liable to the City for such taxes whether or not they are actually collected. Such taxes shall be remitted to the City by the operator or accommodations facilitator on or before the fifteenth day of the month following the month in which the taxes accrued and shall be deemed delinquent if not paid on or before such date. ...² L.V.M.C. 4.20.070</small>
Establishment Name	_____
Property Address	_____
Account Number	_____
Contact Person	_____
Contact Telephone	_____
For Taxes Collected During the Month of:	_____
Year	_____
Due Date	_____
Date Payment Made	_____
Room Tax Rate	_____ %
1. Total Room Revenue	\$ _____
<small>(All revenue from establishment regardless of who collects and remits taxes)</small>	
2. Subtract Accommodations Facilitator Revenue	\$ (_____)
<small>(Revenue reported to City by a licensed Facilitator on your behalf)</small>	
3. Gross Room Revenue	\$ _____
<small>(Line 1 minus line 2, Revenue to be reported by the establishment)</small>	
4. Allowable Deductions	\$ (_____)
<small>(Rents from guests' 31st day and later, Government exemptions, Comps)</small>	
5. Taxable Room Revenue	\$ _____
<small>(Line 3 minus line 4)</small>	
6a. Tax Collected	\$ _____
<small>(Room taxes collected by the establishment for the month)</small>	
6b. Tax Calculated	\$ _____
<small>(Line 5 times Room Tax Rate)</small>	
7. Greater of Box 6a or 6b	\$ _____
<small>(Tax payable by establishment)</small>	
8. 2% Collection Discount	\$ (_____)
<small>(If paying by the 15th multiply line 7 by 2%)</small>	
9. Subtotal/Tax Due:	\$ _____
<small>(Line 7 minus line 8)</small>	
10. 10% Late Penalty	\$ _____
<small>(If paying after the 15th of due date, multiply line 9 by 10%)</small>	
11. Late Interest @ 1.5% / Month	\$ _____
<small>(If paying after the 15th, 1.5% of line 9 per month or fraction thereof)</small>	
12. Subtotal/Tax Due:	\$ _____
<small>(Add lines 9, 10 and 11)</small>	
13. Previous Month Arrears/(Credit)	\$ _____
<small>(Underpayments or overpayments that you have been informed of)</small>	
14. Total Tax Due	>>> \$ _____ <<<
<small>(Line 12 plus or minus line 13)</small>	

PAYMENT MAY BE MADE IN THE ENCLOSED ENVELOPE TO:
 CITY OF LAS VEGAS
 Department of Finance
 495 S. Main St., 4th Floor
 Las Vegas, NV 89101

Acceptable forms of payment include:
 Cash (in person ONLY), check, cashier's check or money order.
 Credit card payments are not allowed.

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- LINE 1. Total Room Revenue** is all room revenue and all [Allowable Deductions](#) for the month regardless of who collects and remits to the City. This includes, but is not limited to, resort fees, service fees, booking fees, cleaning fees, pet fees, and any other mandatory charged fees. Do **NOT** include room taxes collected in this figure.



**City of Las Vegas
Business License Division**

BusLicenseRoomTax@lasvegasnevada.gov

(702) 229-6281, opt. 0

**Transient Lodging Establishment
Room Tax Instructions & Guidelines**

- **LINE 2. Subtract Accommodations Facilitator Revenue** is the revenue reported to the City of Las Vegas by a licensed accommodations facilitator on your behalf.
- **LINE 3. Gross Room Revenue** is the total room revenue **minus** any revenue reported by a licensed accommodations facilitator. For properties that **are not** contracted with a licensed accommodations facilitator, lines 1 and 3 should be the same amount.
- **LINE 4. Allowable Deductions** are the room rents from governmental exemptions, resident guests (*Rents from guest's 31st day and later*) and complimentary rooms (no charge). See the [Allowable Deductions](#) section for additional information.
- **LINE 5. Taxable Room Revenue** is Line 3 minus Line 4.
- **LINE 6a. Tax Collected** is actual amount of tax collected by the establishment (host) for the month.
- **LINE 6b. Tax Calculated** is the Taxable Room Revenue, Line 5, multiplied by the room tax rate.
- **LINE 7.** The **GREATER** amount of Line 6a or 6b (Tax Collected or Tax Calculated) will be the amount used to calculate the remainder of the form. Tax payable by the establishment.
- **LINE 8. 2% Collection Discount** is 2% of line 7. If paying by the 15th, multiply Line 7 by 2%. You are eligible for this discount **IF** taxes are remitted **on time**, which means paid on or before the 15th of the month. (Example: \$100 in room tax was collected in MAY. Keep 2% of the \$100 or \$2 if you remit the taxes on or before the 15th of JUNE). If you are remitting your taxes **late** and you are **not** eligible for the discount, enter zero.
- **LINE 9. Subtotal/Tax Due** is Line 7 minus Line 8.
- **LINE 10. 10% Late Penalty** is 10% of Line 7, if paying after the 15th. This penalty **MUST** be added **IF** taxes are remitted **late**, defined as after the 15th of the month.

(Example: \$100 in room tax was collected in MAY. Room taxes are remitted after the 15th of JUNE. **ADD** an additional 10% of the \$100 or \$10.) Room taxes remitted late are not eligible for the 2% collection allowable discount on Line 5.

- **LINE 11. 1.5% Month Late Interest.** For each month (or any part thereof), the room taxes are delinquent, an additional 1.5% of line 7 is assessed. This late interest is in addition to the 10% late penalty. The 1.5% interest accrues on the 16th and an additional 1.5% accrues every month thereafter until paid.

(Example: \$100 in room tax was collected in May and due by June 15. If this amount is not paid until July 21st an additional 3% or \$3 is due for late interest, and 10% or \$10 is due for late penalty.)

Note: Remitting room taxes late costs at least an additional 13.5%. It is advantageous to remit on time.

- **LINE 12. Subtotal/Tax Due** is the sum of Lines 9, 10 and 11.
- **LINE 13. Previous Month Arrears/Credit** is the balance carried forward from a previous month(s) due to an over or underpayment that you have been informed of by the City of Las Vegas.
- **LINE 14. Total Tax Due** is Line 12 plus or minus Line 13.



Reporting Errors

Common reporting errors include:

- Not including all room related revenue.
 - Mandatory fees that are required to be paid in order to rent the room are subject to room tax. This includes, but is not limited to, resort fees, service fees, booking fees, cleaning fees, and pet fees. These fees should be included as total room revenue reported on line 1.
- Over-collecting tax and not reporting it to the City.
 - The amount of room tax collected for the month should be reported on line 6a next to "Tax Collected". The amount of room tax remitted to the City of Las Vegas is based on the greater amount of room tax collected or calculated.
- Not deducting the 2% collection discount from the total amount due when reporting on time.
 - A 2% collection discount of the room tax due is allowed for operators that report on time. That fee should be deducted from the room tax due. If the 2% collection discount for on time payment is not taken, a credit will be applied to the account.

Room Tax Payments

Room tax payments should be submitted at the locations listed below. Acceptable forms of payment include: Cash (in person ONLY), check, cashier's check or money order. **We do not accept any credit card payments.** Cashier hours for in-person payments are Monday – Friday, 7:30 a.m. to 5:00 p.m. excluding holidays.

To pay by MAIL:

City of Las Vegas
Department of Finance
495 S. Main St. – 4th Floor
Las Vegas, NV 89101

To pay IN PERSON:

City of Las Vegas
Customer Care Center
500 S. Main St., Ste. 110
Las Vegas, NV 89101



FREQUENTLY ASKED QUESTIONS (FAQ)

Section I: Reporting Room Tax

I have a short-term rental business license but my Accommodations Facilitator (hosting platform) collects and remits the room tax on my behalf. Why am I still receiving the room tax reports? What do I need to do?

The host/property owner is still required to report on a monthly basis all revenue generated from the property regardless of whether an Accommodations Facilitator is collecting and remitting the room tax on their behalf.

Please note: if the Accommodations Facilitator has remitted the room tax monies, the host is only responsible for completing the [room tax form](#). If the host rents the property for any period of time not using an Accommodations Facilitator, room tax for that time must be remitted by the host.

Can I report and pay my room tax online?

At this time room tax **cannot** be submitted online. A room tax report will be mailed out monthly and payment may be submitted by mail or in-person. However a link to the electronic version of the room tax calculator is [here](#).

I have been operating a short-term rental prior to obtaining a business license. Do I still need to pay taxes on those months?

Yes. Room taxes are required to be paid for each month the property has been rented regardless of whether the room tax was charged to or collected from the guest. A separate room tax report for each month should be submitted.

My business license is in the process of being approved. What do I do with the room tax that I have collected?

The collected room tax needs to be remitted to the City of Las Vegas. Once the business license is approved, a room tax report will be mailed out to the operator. A separate report should be completed for each month the property was rented.

I did not receive a room tax report this month. Where can I obtain a copy?

A fillable room tax report can be downloaded from our website at <https://files.lasvegasnevada.gov/business-licensing/Room-Tax-Worksheet.xlsx>. A room tax report can also be obtained by contacting our office.

My hosting platform/accommodations facilitator is unlicensed and continues to send me the room tax paid by the guest. What do I do?

If you are a licensed short term rental business receiving room tax from an unlicensed accommodations facilitator you will need to continue to submit those taxes to the City of Las Vegas with a completed room tax return.



I did not rent out my short-term rental this month. What do I do with the room tax report I received?

The room tax report must be submitted every month whether or not the property has been rented. The room tax report showing zero revenue and tax due still needs to be completed and submitted by mail or in-person.

I am no longer in business and I have submitted a closure form to the City but keep getting a room tax report. Is there anything else that I need to do?

If the business has closed, the room tax account needs to be brought current before the account can be closed out so taxes for the last month the property was rented must be reported and remitted. To verify that the room tax account is up to date please contact our office. To verify the status of the business license please call Business Licensing at (702) 229-6281. If the business is found operating after the closure, the operator will be subject to fines, penalties and the possibility of having a lien placed on the property.

Section II: Room Tax Report

What is included in "Total Room Revenue" (Line 1)?

Total Room Revenue includes, but is not limited to, resort fees, service fees, booking fees, cleaning fees, pet fees, and any other mandatory charged fees. [Allowable deductions](#) should be included in total room revenue. This amount **does not** include room taxes collected.

What is "Accommodations Facilitator Revenue" (Line 2)?

Accommodations Facilitator Revenue is the amount of room revenue that your licensed hosting platform is responsible for collecting and remitting room tax on your behalf. If you **are not** contracted with a licensed accommodations facilitator this line should be \$0.00.

I charge cleaning fees and offer amenities at an additional charge. Should I apply tax on these amenities?

If additional charges are imposed on the guests for amenities that are mandatory fees, room tax must be paid on those fees. Mandatory fees charged to guests should be included in the gross room revenue whether or not they are included in the room rate or listed as a separate charge.

What is an "Allowable Deduction" (Line 4)?

Allowable deductions are governmental exemptions, resident guests (rentals exceeding a 30-day period) and complimentary rooms (no charge). For further guidance, see the [Allowable Deductions](#) section, or contact our office with any questions.

I had a guest stay for 5 weeks. Does that qualify to be room tax exempt?



Room tax is required for the first 30 days of the guest's stay and should be included in the gross room revenue. Starting the 31st day, the room tax is exempt if the guest's stay is continuous (has not checked out). However, if room tax continues to be collected after the first 30 days of occupancy, it must be remitted to the City of Las Vegas or returned to the guest in the month it was collected.

I made a mistake on my last room tax report. How can I correct this error?

Please contact our office and speak with an auditor regarding any errors made on the room tax report. Supporting documentation will be required.

Section III: Payment

Can I pay my room tax on the next business day without being charged a penalty if the 15th falls on the weekend?

The municipal code states that room taxes are to be paid on or before the 15th of the month following the month the taxes accrued in. Our current policy is that if the 15th falls on a day that the city is closed, room tax can be paid in person on the first business day that the city is open. However, if the payment is mailed it must be postmarked by the 15th. **Please note, the Customer Care Center located at 500 S. Main St., Ste. 110 is open on Fridays.**

What happens if I do not report my room revenue or pay the tax?

If room tax is not paid by the 15th of the month it is due then the 2% collection discount is forfeited. Additionally, a 10% penalty and 1.5% interest per month (or fraction thereof) will be charged. A lien may be placed on the property for the unpaid room tax and the business license may be revoked.

I have a property manager that prepares the monthly room tax reports. I am the owner and I issue the check to pay the bill. Can these two items be submitted separately?

NO. The room tax report needs to be submitted along with the payment at the same time in order to be processed. The payment or report may be returned by mail if they are not submitted together.

Where do I make payment if paying in person?

Room tax can be paid in person at the Customer Care Center located at 500 S. Main Street, Ste. 110. Cashier hours are 7:30 a.m. – 5:30 p.m., Monday through Friday (excluding holidays).

Section IV: Room Tax Rates

I heard that the City of Las Vegas has two different rates for room tax. How do I know what room tax rate to charge?

The room tax rate is indicated on the room tax report that is mailed out monthly.



The majority of licensees will be subject to the 13.00% rate. However, if the property is close to the Las Vegas Strip, it may be in the Primary Gaming Corridor (P.G.C.) which is subject to a 13.38% rate. Please refer to the map in [Appendix II](#).

I have done everything the City of Las Vegas has asked of me and I still have to pay an additional 13% or 13.38% of my profits. How is this fair?

Similar to sales tax, room tax is to be listed as a separate line item on the receipt and collected from the guest. As compensation for collecting this tax, a 2% discount is granted if the taxes are remitted on time by the 15th of the following month.

Why does the room tax rate keep changing?

Room tax rate changes are determined by the Nevada Legislature and legislation directs the City of Las Vegas to impose the rates. New rates cannot be changed by the City of Las Vegas alone. Please refer to the tables in [Appendix III](#) and [Appendix IV](#) for the tax rate breakdown and a breakdown of how the taxes are disbursed to local agencies.

Section V: Miscellaneous

What is the City of Las Vegas doing about unlicensed short-term rentals? I know there is an unlicensed short-term rental operating near my licensed short-term rental. I do not want their operation to interrupt mine. What do I do?

To report possible unlicensed/unlawful business activity:

- Visit the City of Las Vegas' website at www.lasvegasnevada.gov and click the "Report A Problem" tile from the search menu; or
- Call the City of Las Vegas short-term rental 24-hour hotline at (702) 229-3500.


Where may I obtain additional information and ask questions about room tax?

Please contact the Business Licensing Auditing Division at (702) 229-6281 option 0 to speak with an auditor or email BusLicenseRoomTax@lasvegasnevada.gov.




APPENDIX I: Room Tax Report Examples

Scenario #1: All Rental Activity through a Licensed Accommodations Facilitator

 CITY OF LAS VEGAS ROOM TAX REPORT	
<p>"...The operator (and an accommodations facilitator, if applicable, and if not covered by the definition of "operator") are liable to the City for such taxes whether or not they are actually collected. Such taxes shall be remitted to the City by the operator or accommodations facilitator on or before the fifteenth day of the month following the month in which the taxes accrued and shall be deemed delinquent if not paid on or before such date."</p>	
Establishment Name	<u>Business Name</u>
Property Address	<u>Licensed Property Address</u>
Account Number	<u>RMT9999999</u>
Contact Person	<u>Contact Name</u>
Contact Telephone	<u>(702) 555-1212</u>
For Taxes Collected During the Month of:	<u>January</u>
Year	<u>2023</u>
Due Date	<u>2/15/2023</u>
Date Payment Made	<u>2/15/2023</u>
Room Tax Rate	<u>13.00%</u>
1. Total Room Revenue	<u>\$ 10,000.00</u>
<small>(All Revenue from establishment regardless of who collects and remits taxes)</small>	
2. Subtract Accommodations Facilitator Revenue	<u>\$ 10,000.00</u>
<small>(Revenue reported to City by a licensed Facilitator on your behalf)</small>	
3. Gross Room Revenue	<u>\$ 0.00</u>
<small>(Line 1 minus line 2, Revenue to be reported by the establishment)</small>	
4. Allowable Deductions	<u>\$ 0.00</u>
<small>(Rents from guests' 31st day and later, Government exemptions, Comps)</small>	
5. Taxable Room Revenue	<u>\$ 0.00</u>
<small>(Line 3 minus line 4)</small>	
6a. Tax Collected	<u>\$ 0.00</u>
<small>(Room taxes collected by the establishment for the month)</small>	
6b. Tax Calculated	<u>\$ 0.00</u>
<small>(Line 5 times Room Tax Rate)</small>	
7. Greater of Box 6a or 6b	<u>\$ 0.00</u>
<small>(Tax payable by establishment)</small>	
8. 2% Collection Discount	<u>\$ 0.00</u>
<small>(If paying by the 15th multiply line 7 by 2%)</small>	
9. Subtotal/Tax Due:	<u>\$ 0.00</u>
<small>(Line 7 minus line 8)</small>	
10. 10% Late Penalty	<u>\$ 0.00</u>
<small>(If paying after the 15th of due date, multiply line 7 by 10%)</small>	
11. Late Interest @ 1.5% / Month	<u>\$ 0.00</u>
<small>(If paying after the 15th, 1.5% of line 7 per month or fraction thereof)</small>	
12 Subtotal/Tax Due:	<u>\$ 0.00</u>
<small>(Add lines 9, 10 and 11)</small>	
13. Previous Month Arrears/(Credit)	<u>\$ 0.00</u>
<small>(Underpayments or overpayments that you have been informed of)</small>	
14. Total Tax Due	<u>>>> \$ 0.00 <<<</u>
<small>(Line 12 plus or minus line 13)</small>	



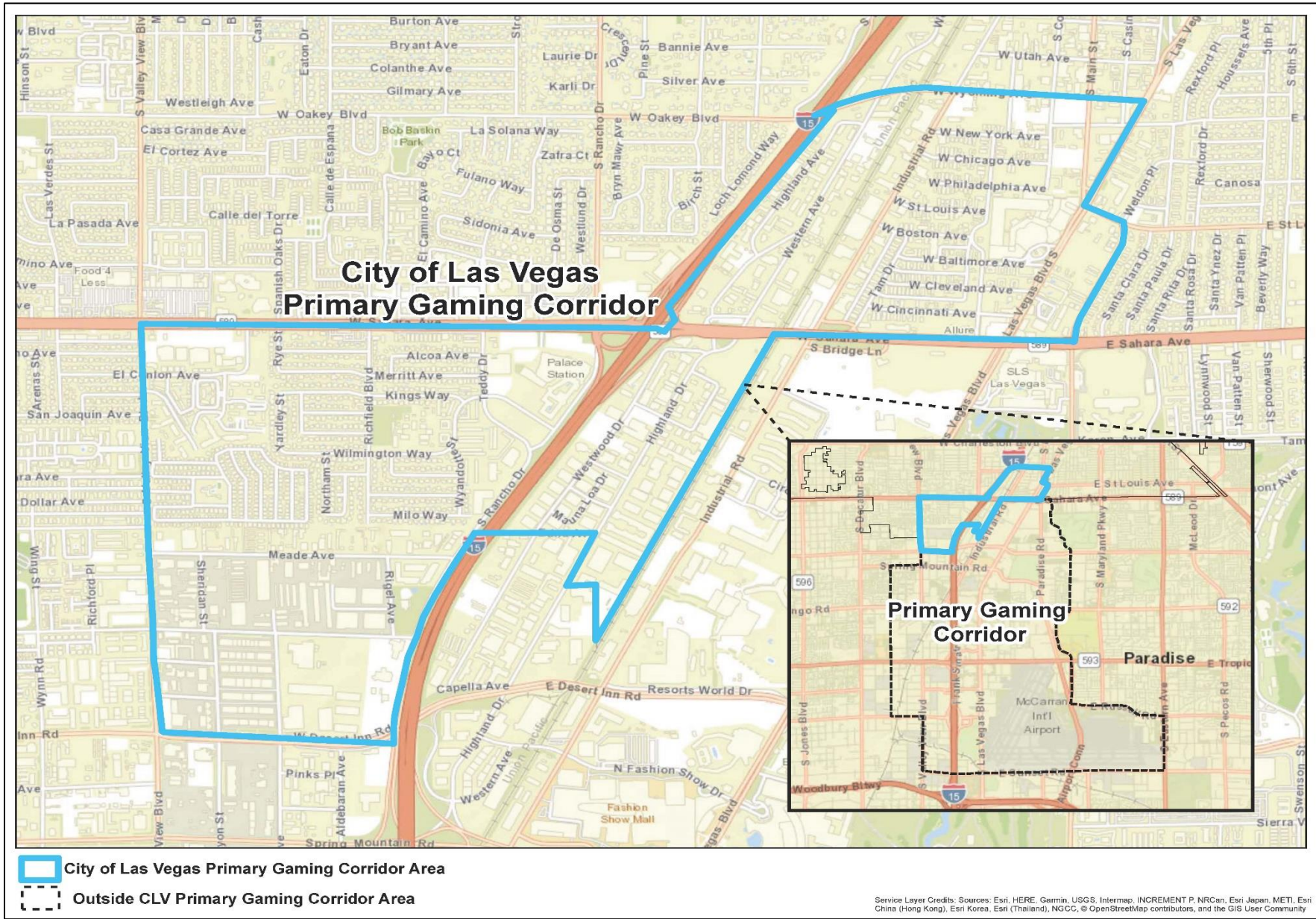
Scenario #2: Revenue Not From a Licensed Accommodations Facilitator

 CITY OF LAS VEGAS ROOM TAX REPORT	
Establishment Name	Business Name
Property Address	Licensed Property Address
Account Number	RMT999999
Contact Person	Contact Name
Contact Telephone	(702) 555-1212
For Taxes Collected During the Month of:	January
Year	2023
Due Date	2/15/2023
Date Payment Made	2/15/2023
Room Tax Rate	13.00%
1. Total Room Revenue	\$ 500,000.00
<small>(All Revenue from establishment regardless of who collects and remits taxes)</small>	
2. Subtract Accommodations Facilitator Revenue	\$ 0.00
<small>(Revenue reported to City by a licensed Facilitator on your behalf)</small>	
3. Gross Room Revenue	\$ 500,000.00
<small>(Line 1 minus line 2, Revenue to be reported by the establishment)</small>	
4. Allowable Deductions	\$ 0.00
<small>(Rents from guests' 31st day and later, Government exemptions, Comps)</small>	
5. Taxable Room Revenue	\$ 500,000.00
<small>(Line 3 minus line 4)</small>	
6a. Tax Collected	\$ 64,999.00
<small>(Room taxes collected by the establishment for the month)</small>	
6b. Tax Calculated	\$ 65,000.00
<small>(Line 5 times Room Tax Rate)</small>	
7. Greater of Box 6a or 6b	\$ 65,000.00
<small>(Tax payable by establishment)</small>	
8. 2% Collection Discount	\$ (1,300.00)
<small>(If paying by the 15th multiply line 7 by 2%)</small>	
9. Subtotal/Tax Due:	\$ 63,700.00
<small>(Line 7 minus line 8)</small>	
10. 10% Late Penalty	\$ 0.00
<small>(If paying after the 15th of due date, multiply line 7 by 10%)</small>	
11. Late Interest @ 1.5% / Month	\$ 0.00
<small>(If paying after the 15th, 1.5% of line 7 per month or fraction thereof)</small>	
12 Subtotal/Tax Due:	\$ 63,700.00
<small>(Add lines 9, 10 and 11)</small>	
13. Previous Month Arrears/(Credit)	\$ 0.00
<small>(Underpayments or overpayments that you have been informed of)</small>	
14. Total Tax Due	>>> \$ 63,700.00 <<<
<small>(Line 12 plus or minus line 13)</small>	

"...The operator (and an accommodations facilitator, if applicable, and if not covered by the definition of "operator") are liable to the City for such taxes whether or not they are actually collected. Such taxes shall be remitted to the City by the operator or accommodations facilitator on or before the fifteenth day of the month following the month in which the taxes accrued and shall be deemed delinquent if not paid on or before such date."

No revenue from an Accomodation Facilitator.

APPENDIX II: Primary Gaming Corridor Map



APPENDIX III: Transient Lodging Tax Rate Breakdown

COMBINED TRANSIENT LODGING TAX SCHEDULE OF TAX RATES							
Effective March 1, 2017							
Number of Rooms/Location	LVMC 4.20.030 (LVCVA)	LVMC 4.20.035 (Tourism/CCSD capital projects)	NRS 244.3351 Transportation District	Southern Nevada Tourism Improvements Act, Sec 33	LVMC 6.46.040	NRS 244.33561	Combined Transient Lodging Tax Rate
75 or more rooms, inside Primary Gaming Corridor	5.5%	2%	1%	0.88%	1%	3%	13.38%
Fewer than 75 rooms, inside Primary Gaming Corridor	4.5%	2%	1%	0.88%	2%	3%	13.38%
75 or more rooms, outside Primary Gaming Corridor	5.5%	2%	1%	0.5%	1%	3%	13%
Fewer than 75 rooms, outside Primary Gaming Corridor	4.5%	2%	1%	0.5%	2%	3%	13%

APPENDIX IV: Transient Lodging Tax Disbursement Breakdown

TRANSIENT LODGING TAX DISTRIBUTION BREAKDOWN				
Receiving Agency/Fund	75 or more rooms, inside Primary Gaming Corridor	Fewer than 75 rooms, inside Primary Gaming Corridor	75 or more rooms, outside Primary Gaming Corridor	Fewer than 75 rooms, outside Primary Gaming Corridor
Las Vegas Convention and Visitors Authority (LVCVA)	6.12%	5.12%	6.12%	5.12%
Nevada Department of Taxation	0.38%	0.38%	0.38%	0.38%
City of Las Vegas	1%	2%	1%	2%
Clark County (transportation)	1%	1%	1%	1%
Clark County (education)	1%	1%	1%	1%
Stadium District	0.88%	0.88%	0.5%	0.5%
State of Nevada	3%	3%	3%	3%
TOTAL	13.38%	13.38%	13%	13%



APPENDIX V: Room Tax Exemption Certificate

(For use by the State of Nevada, or its political subdivisions thereof, or the government of the United States)

The undersigned hereby certifies that (s)he is the _____
 (Title of Officer)

Of _____
 (State, or political subdivision of Nevada, or U.S. government)

and that (s)he is authorized to execute this Room Tax Exemption Certificate while on official business on behalf of the above-mentioned governmental entity, and that the governmental employer has the ultimate liability for payment of the lodging purchased

from _____
 (Name of Hotel/Motel or Rooming Establishment)

for the exclusive use of _____
 (Name of guest)

It is understood that room taxes exempted under this certificate issued to the above-mentioned entity is solely limited to the lodging purchased for their exclusive use. It is agreed that if lodging purchased under this exemption certificate are used otherwise or are sold, transferred to employees or others, such fact will be reported by me to the hotel/motel or rooming establishment covered by this certificate.

 (Signature of Authorized Official) (Date)

(For use by Hotel/Motel or Rooming Establishment)

No. of guests _____
 Date checked in _____
 Date checked out _____
 Total room charges _____
 Amt of tax exempted _____
 No. of rooms occupied _____
 Room numbers _____

 (Hotel/Motel Manager or other Authorized Signature) (Date)



City of Las Vegas
Business License Division
BusLicenseAuditors@lasvegasnevada.gov
(702) 229-6281, opt. 0

Transient Lodging Establishment
Room Tax Instructions & Guidelines