RECOMMENDATION FOR THE LEGISLATIVE COMMITTEE FOR THE REVIEW AND OVERSIGHT OF THE TAHOE REGIONAL PLANNING AGENCY AND THE MARLETTE LAKE WATER SYSTEM

Submission deadline: Monday, July 22, 2024 at 5 p.m.

You may use this form to submit recommendations or use another format to provide the requested information. Please send to: Tahoe@lcb.state.nv.us. Attach additional sheets as necessary.

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Date:	07/17/2024
Organization: (if applicable)	Washoe County
Recommendation: Please provide a detailed description of the recommendation.	Amend chapter 432, Statutes of Nevada, 1999 (Washoe County Taxes on Transient Lodging Act of 1999) by adding a new section thereto, requiring the Reno-Sparks Convention and Visitors Authority to grant to Washoe County a certain percentage of the taxes collected from the rental of transient lodging in Incline Village and Crystal Bay to be used to towards paying the costs of public transit to, from, and within the portion of the Lake Tahoe Basin located within Washoe County.
	Subsection 1. Except as otherwise provided in subsection 2, the Reno/Sparks Convention and Visitors Authority shall, until the date on which the notes, bonds and other obligations described in subsection 2 of section 2 of Chapter 432, Statutes of Nevada, 1999, have been fully paid, grant 25 percent of the proceeds it receives from a tax imposed on the revenue from the rental of transient lodging which are collected in Incline Village and Crystal Bay to Washoe County to be used towards paying the costs of public transit to, from, and within the portion of the Lake Tahoe Basin located within Washoe County. For the purposes of this measure, public transit shall have the meaning ascribed in NRS 277A.120.
	Subsection 2. The provisions of subsection 1 apply only to those proceeds from a tax imposed previously on the revenue from the rental of transient lodging which are available to the Reno/Sparks Convention and Visitors Authority to carry out its operations, including, without limitation, advertising and the promotion of tourism. The provisions of subsection 1 do not apply to those proceeds from a tax imposed on the revenue from the rental of transient lodging which is imposed pursuant to section 1 of Chapter 432, Statutes of Nevada, 1999, or which the Reno/Sparks Convention and Visitors Authority is required by law before March 1, 1999, to: (a) Pay over or otherwise distribute to, in whole or in part, to another governmental entity; or (b) Expend, pledge, use for or commit to a different purpose, or that the Reno/Sparks Convention and Visitors Authority expends for or pledges to notes, bonds or other obligations payable from the rental of transient

	lodging which are issued by or on behalf of the Reno/Sparks Convention and Visitors Authority.
Nevada Revised Statutes (NRS) Revisions: Does the recommendation revise one or more current NRS? If "Yes," please provide the reference to the NRS citation(s) affected by the recommendation, if known.	Yes - Chapter 432, Statutes of Nevada, 1999 (Washoe County Taxes on Transient Lodging Act of 1999)
Background Information: Please attach or link to any background information, as needed. Sufficient detail will assist staff to better understand the intent of the recommendation.	The intent of this recommendation is to redirect a portion of existing room tax revenues generated in Incline Village and Crystal Bay that are currently retained by the Reno-Sparks Convention and Visitors Authority (RSCVA) to Washoe County to be utilized exclusively for the purpose of paying the cost of public transit to, from, and within the portion of the Lake Tahoe Basin located within Washoe County. When the Washoe County Taxes on Transient Lodging Act of 1999 (SB477, 1999) was originally enacted, there was testimony from stakeholders in Incline Village and Crystal Bay requesting that a portion of the taxes authorized under the Act be allocated for transportation (Minutes of the Senate Committee on Taxation, Seventieth Session, April 1, 1999). While there were no amendments to the measure to make such an allocation, as the bill moved through the process there was discussion that the issue should be revisited in the two to four years following its passage so that a greater percentage of the room tax revenues generated in Incline Village and Crystal Bay should be retained for projects that would specifically benefit the lake portion of Washoe County (Minutes of the Assembly Committee on Taxation, Seventieth Session, May 4, 1999). While Washoe County and the RSCVA have, from time to time, approved requests for funding of specific transit and transportation services initiatives in the Lake Tahoe Basin, leaving such funding to individual discretionary appropriation requests does not provide the level of funding certainty that is needed to ensure adequate transit and transportation services to, from and within the portion of the Lake Tahoe Basin located within Washoe County. This proposal would create a dedicated funding source to help meet this need.

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