

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) to add a new section imposing a public transit surcharge of \$4 on the per night charge for rental of transient lodging in Incline Village and Crystal Bay. Except as otherwise provided below, for the purposes of this measure, transient lodging shall have the meaning ascribed in the ordinance adopted by Washoe County pursuant to the requirement set forth in NRS 244.33565. The tourism surcharge must not be applied for any time during which the lodgings are provided to a guest free of charge, nor to the rental of any lodgings at institutions of the Federal Government, the State, Washoe County or any other public body, nor to the rental of any lodgings by an employee of the Federal Government, the State or a political subdivision of the State, if the transaction is conducted directly with the governmental entity pursuant to a governmental credit card or a contract, purchase order or similar document executed or authorized by an appropriate official of the governmental entity. The proceeds of the surcharge are to be paid by the lodging operator to the Reno-Sparks Convention and Visitor’s Authority (RSCVA), which shall distribute the proceeds to Washoe County to be used exclusively to fund public transit to, from and within the Washoe County portion of the Lake Tahoe Basin. The person providing the lodging is liable for the surcharge whether or not it is actually collected from the paying guest. The RSCVA may retain three (3) percent of the proceeds as an administrative fee to collect and distribute the public transit surcharge to Washoe County. For the purposes of this measure, public transit shall have the meaning ascribed in NRS 277A.120.
Nevada Revised Statutes (NRS) Revisions: Does the recommendation revise one or more current NRS? If “Yes,” please provide the reference to the NRS	Yes - Chapter 432, Statutes of Nevada, 1999 (Washoe County Taxes on Transient Lodging Act of 1999)

<p>citation(s) affected by the recommendation, if known.</p>	
<p>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.</p>	<p>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). No such amendments have been made to the to date.</p> <p>While Washoe County and the Reno-Sparks Convention and Visitors Authority 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 intermittent, individual discretionary appropriation requests does not provide the level of funding certainty needed to ensure adequate public transit 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.</p>

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