97-03 BILL NO.

AMENDMENT TO
PAHRUMP TOWN ORDINANCE NO. 32

AN ORDINANCE AMENDING PAHRUMP TOWN ORDINANCE NO. 32 AND
REPEALING ALL PROVISIONS INCONSISTENT HERETO, AMENDING SECTION
32.020 TAX, IMPOSITION AND RATE; AMENDING SECTION 32.090 DISPLAY OF
NOTICE; AMENDING SECTION 32.110(f) TAX PROCEEDS; PROVIDING FOR
SEVERABILITY; REPEAL; EFFECTIVE DATE; AND OTHER MATTERS
PROPERLY RELATING THERETO.

WHEREAS, it has come to the attention of the Town Board of the Town of Pahrump that
Pahrump Town Ordinance No. 32 should be increased from six percent to nine percent due to the
desirability of attracting tourists to the unincorporated town of Pahrump and planning for the
additional costs that attracting such tourism will necessitate.

NOW, THEREFORE, THE TOWN BOARD OF THE UNINCORPORATED
TOWN OF PAHRUMP, NYE COUNTY, NEVADA, DOES ORDAIN FOLLOWS:

That Pahrump Town Ordinance No. 32, enacted on August 2, 1991 and amended in
March, 1993, be and hereby is amended as follows:

Section 32.020(A) is hereby amended by changing six percent (6%) to nine percent (9%).

Section 32.090 Display of Notice is hereby amended by changing six percent (6%) to
nine percent (9%).

Section 32.110(f) is hereby amended by deleting it in its entirety, and replacing said
Section 32.110(f) with the following:

32.110 "(f) The balance of the fund, amounting to six percent (6%) shall be used by
the Town of Pahrump to promote tourism, as it deems proper."

SEVERABILITY. Every Section of this ordinance, and every part of each section hereof is
hereby declared to be independent of each other and parts of sections, and the holding of any
section or any part thereof to be voided or ineffective for any cause, shall not be deemed to affect,
nor shall it affect, any other section or part of section contained in this ordinance.

REPEAL. All ordinances, parts of ordinances, or chapters, sections, subsections or paragraphs or
resolutions previously adopted by the Pahrump Town Board which are in conflict herewith are
hereby repealed.

EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its
PTO NO. 32

AMENDMENT OF PAHRUMP TOWN ORDINANCE NO. 20

Proposed on the 26th day of August, 1997.

Proposed by Board Member Charlie Gronda

Passed on the 10th day of November, 1997.

VOTE:

AYES:

[Signatures]

NAYS:

[Signatures]

ABSENT:

[Signatures]

ATTEST:

[Signature]

Town Clerk

Published in the Pahrump Valley Gazette 10/30/97, and in The Valley Observer on 10/25/97.
BILL 93-02

AMENDMENT TO PAHRUMP TOWN ORDINANCE NO. 32

AN ORDINANCE AMENDING PAHRUMP TOWN ORDINANCE NO. 32 AND REPEALING ALL PROVISIONS INCONSISTENT HERETO, PROVIDING FOR A ONE MONTH FILING DEADLINE FOR GRANT APPLICATIONS TO BE CONSIDERED BY THE PAHRUMP ROOM TAX ADVISORY BOARD, PROVIDING FOR SEVERABILITY, AND OTHER MATTERS PROPERLY RELATING THERETO.

WHEREAS, the Town Board of the unincorporated Town of Pahrump is desirous of creating an orderly administration of room tax funds,

NOW, THEREFORE, the Town Board of the unincorporated Town of Pahrump, Nye County, Nevada, does hereby ordain as follows:
That Pahrump Town Ordinance No. 32, enacted on August 2, 1992 be, and hereby is amended as follows:

By deleting, in its entirety Section 32.100, "Administration and Enforcement", and replacing said section with the following:

32.100 **Administration and Enforcement**

Advisory Town Tourism Board. The Town Board shall appoint a five (5) person advisory board to review applications, on a periodic basis, but not less than quarterly, for grants from Pahrump non-profit organizations to further the purposes of this ordinance.

Applicants for grants from the Room Tax Advisory Board, under the provisions of this Ordinance, shall submit applications for said grants not less than one month prior to the next regularly scheduled meeting of the Advisory Board. Applications submitted after this one month deadline shall not be considered until the following regularly scheduled meeting of the Advisory Board.

The Advisory Board shall draft any rules and regulations for applications for funds from the Town Tourism fund as are deemed necessary by said Board, provided, however, that said rules and regulations be subject to approval by the Town Board.

The appointed Advisory Board members shall serve a term of two (2) years.

Empowerment. The Town Board is authorized and empowered to prescribe, adopt and enforce rules and regulations, by resolution, relating to the use, management and maintenance of any property, real or personal, acquired, constructed or installed through the proceeds of the tax imposed by this section.

Tax Administrator Duties - General. It shall be the duty of the Tax Administrator to issue written licenses as provided for in this Ordinance, in such form as may be proscribed by the Tax Administrator, to the rental business which shall keep the same posted in its' place of business in a conspicuous place.

Tax Administrator, Keeping Books and Records. The Tax Administrator or his duly authorized agents are empowered to examine and audit the books, papers and records of any person operating a rental business, and to make investigations in connection therewith.
32.140 **Severability.** Every Section of this ordinance, and every part of each section hereof is hereby declared to be independent of each other and parts of sections, and the holding of any section or any part thereof to be voided or ineffective for any cause, shall not be deemed to affect, nor shall it affect, any other section or part of section contained in this ordinance.

32.150 **Effective Date.** This ordinance shall be in full force and effect from and after its passage, adoption and second publication in the Pahrump Valley Times, a newspaper printed and published within the County of Nye, State of Nevada.

32.160 **Repeal.** All ordinances or parts of ordinances of the Town in conflict with this ordinance are hereby repealed.
PAHRUMP ROOM TAX AMENDMENT

Proposed on the 23rd day of February, 1993.

Proposed by Board Member Robert Wilson.

Passed on the 23rd day of March, 1993.

VOTE:

AYES:

NAYS:

ABSENT:

ATTEST:

TOWN CLERK
BILL NO. 91-02
PAHRUMP TOWN ORDINANCE NO. 32
REPEALING PAHRUMP TOWN ORDINANCE NO. 27


WHEREAS, the Town Board of the unincorporated Town of Pahrump hereby feels the promotion of tourism in the Town of Pahrump is of benefit to both the Town of Pahrump and the residents thereof, and,

WHEREAS, the Town Board of the unincorporated Town of Pahrump feels a Room Tax would be beneficial in furthering Pahrump town tourism, and

WHEREAS, the Town Board of the unincorporated Town of Pahrump is desirous of creating an orderly administration of room tax funds for that purpose,

NOW, THEREFORE, the Town Board of the unincorporated Town of Pahrump, Nye County, Nevada, does hereby ordain as follows...
PAHRUMP ROOM TAX

32.010 Definitions. As used in this Ordinance, unless the context otherwise requires, the following words and terms which are defined in this Section shall have the meanings which are ascribed to them herein, as follows:

(A) "County" means Nye County, Nevada.

(B) "Lessee" means any person renting rooms or accommodations from a licensee.

(C) "Person" means any person, partnership, firm or corporation operating a rental business.

(D) "Rental Business" means the operation of any hotel, motel, auto court, lodge, lodging house, apartment house, condominium, hotel, rooming house, guesthouse, trailer court, trailer park, time-share projects, recreational vehicles court, recreational vehicle park, tourist camp, ranch resort, guest ranch, bed and breakfast, cabins, or other accommodations having three (3) or more rooms and spaces.

(E) "Room Tax" means the tax imposed by this section, and by the authority of NRS 269.170, and all amendments thereto.

(F) "Tax Administrator" means the County Treasurer of Nye County, or the Town Clerk of the unincorporated Town of Pahrump or its designates.

(G) "Town" means the unincorporated Town of Pahrump.

(H) "Town Board" means the Town Board of the unincorporated Town of Pahrump.

(I) "Parks and Recreation Board" means the Parks and Recreation Board as appointed annually by the Pahrump Town Board.

(J) "Arena Board" means the Arena Board as appointed annually by the Pahrump Town Board.

32.020 Tax, Imposition and Rate

A. There is a fixed and imposed license tax for revenue and regulation on every license operating a rental business within the Town, to be known as a room tax, in addition to all existing license taxes now in effect, in the amount of six percent (6%) of the gross income derived from room rentals received from each licensee from renting rooms and accommodations within the Town.

B. The Room Tax is to be fixed and imposed upon every building or structure kept as, used as, maintained as, or held out to the public to be a place where sleeping and
rooming accommodations are furnished to the public, whether with or without meals.

C. The Room Tax shall be applicable to Lessees of up to twenty-eight days regardless of the length of stay contemplated or completed, and the room tax shall be unaffected by the manner or amount of payment.

D. For the purpose of this Ordinance, room rentals or space rentals from time-share projects shall be calculated as follows:

1. Room tax shall be paid on the actual room revenue received for the use of a time share unit by a temporary or transit guest other than a time-share member or exchange user.

2. A base sum to be charged per day for the use of a time-sharing unit by a time-sharing member, exchange patron or other participant in any time-share program shall be set by the Town Board. This sum shall be adjusted annually to reflect any cumulative change in the Consumer Price Index for Urban Consumers published by the United States Department of Labor. In addition to the base sum, the full amount of all maintenance and servicing fees paid by any time-share purchaser shall be subject to the room tax in this section for the month in which such fees are actually received.

Exemptions

There is exempt from the room tax any room or unit operated by a rental business that is comprised of a built-in kitchen or kitchenette that is rented for a period of twenty-eight (28) consecutive days or more to the same lessee, and is paid in advance for each period of occupancy. To be exempt, the kitchen or kitchenette must be affixed:

1. One (1) stove or oven, or other food preparation unit; and

2. A refrigerator or icebox or other similar cold storage unit; and

3. A sink or basin, permanently attached to a wall or pipe or other proper part of the premises, designed to catch hot and cold water from the water system.

In the event any one (1) of the three (3) listed requirements is absent from the room or unit, the room or unit shall be considered within the purview of the six percent (6%) room tax.

License Required to Operate Rental Business Violation

A. It is unlawful for any person, either for himself or for
another person, to commence or to carry on any rental business within the town without first having procured a license from the Tax Administrator to do so; provided, however, that a licensee may secure such license within ten (10) days of the commencement of such rental business, or within ten (10) days after the effective date of the ordinance codified in this section.

B. The carrying on of any such rental business without having first procured a license from the Tax Administrator shall constitute a separate violation of this ordinance for each and every day that such business is carried on.

32.050 Collection

The licensee is required to add the amount of the Room Tax, fixed and imposed in this ordinance, to the amount of the room rentals due from each Lessee. The licensee is liable to the Town for the full room tax regardless of whether or not the licensee collects the tax from the users, and regardless of whom the users may be.

32.060 Payment to Tax Administrator-Delinquency

Room tax shall become due and payable to the Tax Administrator on the first day of each month next succeeding the calendar month, or fraction thereof, during which the taxes accrued. They shall become delinquent after the last day of the same month.

32.070 Interest and Penalty

A licensee who fails to deliver room tax monies to the Tax Administrator on or before the due date set out in Section 32.060 shall pay a penalty consisting of ten percent (10%) of the monies owed, plus one percent (1%), interest per month applied from the stated due date. The interest and penalty shall accrue from the due date of the first of the month.

32.080 Liens, Notice, Hearing

Until paid, all room tax monies, interest and penalties shall constitute a perpetual lien on and against the affected premises, and such perpetual lien shall be prior and superior to all liens, claims and titles, other than those priorities established by law. Such lien may be foreclosed in the same manner as provided by the laws of the State of Nevada.

32.090 Display of Notice

Each licensee shall prominently display on the main entrance into each room or suite of rooms leased and in the lobby at the registration desk for the business, a notice reading substantially as follows:
NOTICE: THIS BUSINESS IS REQUIRED BY LAW TO COLLECT A SIX PERCENT (6%) ROOM TAX.

32.100 Administration and Enforcement

Advisory Town Tourism Board. The Town Board shall appoint a five (5) person advisory board to review applications, on a periodic basis, but not less than quarterly, for grants from Pahrump non-profit organizations to further the purposes of this ordinance.

The Advisory Board shall draft any rules and regulations for applications for funds from the Town Tourism fund as are deemed necessary by said Board, provided, however, that said rules and regulations be subject to approval by the Town Board.

The appointed Advisory Board members shall serve a term of two (2) years.

Empowerment. The Town Board is authorized and empowered to prescribe, adopt and enforce rules and regulations, by resolution, relating to the use, management and maintenance of any property, real or personal, acquired, constructed or installed through the proceeds of the tax imposed by this section.

Tax Administrator Duties - General. It shall be the duty of the Tax Administrator to issue written licenses as provided for in this Ordinance, in such form as may be prescribed by the Tax Administrator, to the rental business which shall keep the same posted in its place of in a conspicuous place.

Tax Administrator, Keeping Books and Records. The Tax Administrator or his duly authorized agents are empowered to examine and audit the books, papers and records of any person operating a rental business, and to make investigations in connection therewith.

Tax Proceeds. All taxes collected by the Tax Administrator shall be deposited in a separate fund to be designated and known as the "ROOM TAX FUND" and shall be expended therefrom in the same manner as other claims against the Town, for the following purposes only:

(a) Three-eights of one percent (3/8 of 1%) of the amount collected shall be sent to the State of Nevada as required by law in NRS 269.170 and amendments thereto; and

(b) Five-eights of one percent (5/8 of 1%) of the amount collected shall be used to promote tourism in the Town of Pahrump; and
(c) One percent (1%) shall be designated for the economic development of the unincorporated Town of Pahrump; and

(d) One-half of one percent (½ of 1%) shall be designated for the Pahrump Parks and Recreation Board; and

(e) One-half of one percent (½ of 1%) shall be designated for the Pahrump Arena Board; and

(f) The balance of the fund, amounting to three percent (3%) shall be used by the Tourism Board, as it deems proper, to promote tourism in, advertising of, or activities in the Town of Pahrump, or for the management of the Board and its funds.

Unused Proceeds. Any proceeds not used within a fiscal year shall be retained in the Town Tourism Fund and carried forward to the next fiscal year.

General Provisions and Penalties.

(A) **Fees, Fines and Charges as a Debt to the Town of Pahrump.** The amount of any tax, fee, penalty, interest, fine or other charge under the provisions of this ordinance shall constitute a debt to the Town of Pahrump. Any person responsible pursuant to the provisions hereof for the payment of any such tax, fee, penalty, interest, fine or other charge shall be liable in any action brought in the name of the Town of Pahrump in any court of competent jurisdiction for the amount of any such charge, all court costs, and attorney fees necessarily incurred by the Town of Pahrump in the collection of any such fee or charges.

(B) **General Penalties.** Violation of any of the provisions of this ordinance shall be a misdemeanor.

Severability. Every Section of this ordinance, and every part of each section hereof is hereby declared to be independent of each other and parts of sections, and the holding of any section or any part thereof to be voided or ineffective for any cause, shall not be deemed to affect, nor shall it affect any other section or part of section contained in this ordinance.

Effective Date. This ordinance shall be in full force and effect from and after its passage, adoption and second publication in the Pahrump Valley Times, a newspaper printed and published within the County of Nye, State of Nevada.

Repeal. All ordinances or parts of ordinances of the Town in conflict with this ordinance are hereby repealed. This Ordinance specifically repeals Pahrump Town Ordinance No. 27, entitled "Pahrump Room Tax Ordinance".
PAHRUMP ROOM TAX


Proposed by Board Member ____________________________.

Passed on the 23rd day of July, 1992.

VOTE:

AYES:

James Haulman

Robert Little

Robert Bentz

NAYS:

ABSENT:

ATTEST:

[Signature]

TOWN CLERK

This Ordinance shall be in full force and effect after the 2nd day of August 1992. Dated this 24th day of July 1992.

Publish: July 26, and August 2, 1992.
AMENDMENT TO PAHRUMP TOWN ORDINANCE NO. 32

ORDINANCE TO AMEND THE IMPOSITION OF THE ROOM TAX AND OTHER MATTERS PROPERLY RELATED THERETO.

WHEREAS, the Town of Pahrump desires to allocate room tax monies for the construction and operation of an airport; and

WHEREAS, Pahrump Town Ordinance No. 32 concerns the imposition of room taxes within the Town of Pahrump.

NOW, THEREFORE, the Town Board of the unincorporated Town of Pahrump, Nye County, Nevada, does hereby ordain as follows:

Section 1. Amendment

Pahrump Town Ordinance No. 32 is hereby amended by repealing Section 32.110(c) through (h) and replacing said section with the following:

(c) One percent (1%) shall be designated for the economic development of the Town; and

(d) One percent (1%) shall be designated for the Fairgrounds; and

(e) One-half of one percent (½ of 1%) shall be designated for the Pahrump Parks and Recreation Board; and

(f) One-half of one percent (½ of 1%) shall be designated for the Pahrump Arena Board; and

(g) Three percent (3%) shall be designated for the Town to promote tourism; and

(h) Two percent (2%) shall be designated for the Airport.

Section 2. Severability

If any section, sentence, clause, or phrase of this Ordinance is held invalid or unconstitutional by any court of competent jurisdiction, it shall in no way affect the validity of any remaining portions of this Ordinance.

Section 3. Effective Date

This Ordinance shall be in full force and effect from and after its passage, adoption, and second publication in a newspaper printed and published within the Town of Pahrump, County of Nye, State of Nevada.

Motioned by Town Board Member: Dr. Tom Waters

Seconded by Town Board Member: Ms. Carolene Endersby
Adopted on the 13th day of December 2011.

Vote: 4 to 0

AYES: Mrs. Parker, Mr. Kulkin, Dr. Waters, Mrs. Endersby

NAYS:

Attest:

[Signature]
Town Board Chairman, Mrs. Parker

[Signature]
Town Board Clerk, Mr. Kulkin