



**CLARK COUNTY
DEPARTMENT OF BUSINESS LICENSE
COMBINED TRANSIENT LODGING TAX**

**GUIDANCE FOR ON-LINE
TRANSIENT LODGING TAX PREPARERS**

The following information about the transient lodging tax return and other matters of interest to transient lodging establishments is available for your review at the following links:

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MONTHLY FILING DEADLINE

Combined transient lodging tax returns are officially **due on the first day of the month** following the month for which the return is due. Returns shall be considered filed on time if they are received by the Department no later than the 15th day of the month in which they are due. A [collection discount](#) is available for returns that are filed on time. Returns filed after the due date will be considered delinquent and subject to additional charges as described below.

COLLECTION DISCOUNT

A collection discount of 2% of the tax collected pursuant to Clark County Code Section 4.08.015 is allowed for timely filed returns. This amount will be deducted from the total due when your return is filed before the 15th of the month following the month for which the return is due. If the return is filed after the 15th of the following month, the collection discount will not be applied in calculating the amount due.

ADMINISTRATIVE FEE

An administrative fee of 11% is due on all tax for returns received after the 15th day of the month in which the return is due. If your return is filed after the 15th an administrative fee will be added to the amount due.

INTEREST

If the tax return is filed after the 15th day of the month in which it is due, interest at a rate of 1.5% for every month, or portion thereof, in which the payment is delinquent will be added to the amount due.

REINSTATEMENT FEE

A reinstatement fee of 10% is required on all returns filed more than 30 days after the due date. If applicable a reinstatement fee will be added to the amount due.

DEPOSIT REQUIRED FOR DELINQUENT ACCOUNTS

In the event that a transient lodging operator is delinquent in payment of the Combined Transient Lodging Tax more than two times in any 12-month period, a deposit may be required by the Department.

[*\(Clark County Code Section 4.08.070\)*](#)

RECORDKEEPING

Preparers are advised to maintain copies of all manually filed combined transient lodging tax returns, summaries of returns filed on-line, and all supporting documents utilized in the preparation of those returns. In addition, transient lodging operators must keep the following records, as required by Clark County Code Section 4.08.085:

4.08.085 Records kept by operator. (a) Each operator shall maintain daily records and monthly summaries, which are compiled from daily records and contain monthly totals, that properly reflect the following minimum information:

- (1) Total rooms available and occupied;
- (2) Total rents received;
- (3) Total rents received that are not subject to the combined transient lodging tax and documentation to support such exemptions, maintained in the manner specified in subsections (c) and (d) of this section;
- (4) Guest folios or registration cards, including at a minimum, the occupant's name, room number, dates of occupancy, rent, and combined transient lodging tax collected;
- (5) Total combined transient lodging tax collected as imposed by this chapter;
- (6) The number and dollar value of nonrevenue or complimentary rooms; and
- (7) The number of rooms included in package or promotional offerings, the total dollar value of the package, the total dollar value allocated to room charges, and the total dollar value allocated to package components other than room charges.

(b) In addition to the exemption requirements set forth in subsections (c) and (d) of this section, acceptable methods of maintaining the above required information include guest folios or registration cards, daily transaction reports, general ledgers, cash journals, and similarly accepted books of accounting maintained by a reasonable business person. In addition, operators will be required to provide copies of bank statements, financial statements (audited, if available) prepared by their independent accountant, tax returns and similar documents that can be used to support rents and exemptions.

(c) Records of exemptions claimed shall be summarized by operators in monthly reports that include the total amount of rent exempted from the combined transient lodging tax. The report shall include, at a minimum, the following information for each exempt guest:

- (1) Guest name;
- (2) Room number;
- (3) Folio and/or registration number;
- (4) Exempt rent claimed for the guest for the month;
- (5) Nature of the exemption; and
- (6) Method of payment used by the guest.

(d) The operator shall be required to provide documents supporting the validity of each exemption claimed. Such documentation may include, but is not limited to, the following:

- (1) Copy of guest folio, containing daily information, that establishes the guest's continued right of occupancy in a sleeping room/space in the same transient lodging establishment for thirty-one consecutive days or more;
- (2) Credit card settlement statement or receipt containing information that establishes that the payment was made directly by one of the exempt organizations set forth in Section 4.08.050(c);
- (3) Copy of check, wire, direct deposit, or similar documentation establishing that payment was received by the operator directly from one of the exempt organizations set forth in Section 4.08.050(c); and/or

- (4) Documents validating the foreign diplomat status of guest.
- (e) Each and every operator shall make their room rental records available during business hours for inspection by the director or his or her representatives which the director may designate for the collection of the combined transient lodging tax imposed by this chapter.
- (f) For the purpose of proper administration of this chapter, unless the operator can provide evidence to the department that specified receipts should not be subject to the combined transient lodging tax, all gross receipts, as defined in Section 4.08.005, are subject to the combined transient lodging tax.
- (g) In the event the operator is unable to provide adequate records of gross receipts, as set forth in subsection (a) and (b) of this section, the department shall make its best efforts from any information within its possession or that may come into its possession to determine a reasonable estimate of the gross receipts collected by the transient lodging establishment during the period for which the records are inadequate or incomplete. Failure to provide adequate records may also result in the assessment of additional penalties by the department, as appropriate, as set forth in Sections 4.08.090 and 4.08.095.
- (Ord. 3656 § 20, 2008: Ord. 2303 § 2 (part), 1999)

ONLINE PAYMENTS - INVOICES & SUPPORTING DOCUMENTATION

Licenseses are advised to retain invoice copies for transient lodging tax returns filed and paid online as well as supporting documents used in preparation of the returns. Such documents, including evidence supporting claimed Allowable Deductions, may be required by the Department in the event of an audit or review of reporting activity.

AMENDING A PREVIOUSLY FILED RETURN

If an error is discovered on a Combined Transient Lodging Tax Return filed within the preceding 36 months (statute of limitations), an amended return may be filed with the Department. Amended returns cannot be filed on-line and must be prepared manually.

To amend a prior return, make a copy of the manually prepared form or on-line filing summary you wish to amend. Write "AMENDED" in large black letters on the top left hand portion of the document. Line through any figures being corrected, making sure the original numbers remain legible. Write the correct amount next to or above the lined-through figures. Indicate the amount of credit claimed or additional amount due. Provide a written explanation and documentation to substantiate the basis of the amendment. If additional tax is due, please remit the amount along with any applicable interest and fees. If a credit is due, the credit will be used to satisfy any current or future liabilities, unless a refund is specifically requested. The Department will send a notice once a credit has been processed and is available for use or refund. Please do not apply a credit prior to receiving notice from the Department that the credit is available.

Amended returns should be mailed or hand delivered to the Department at the address provided under Contact Us.

The Department will review all supporting documentation provided with an amended return. You will be notified by the Department if additional documents and/or other information are required to verify the

accuracy of the amendment. The Department may also determine that a full audit is necessary in order to properly ascertain the correct amount of tax due and will notify the transient lodging operator accordingly.

Please be advised that overpayments of the combined transient lodging tax may only be refunded in accordance with the provisions of the Clark County Code. See [Refunds](#) for additional information.

REFUNDS

In the event a refund is due to a transient lodging operator, the Department will adhere to Clark County Code Section 4.08.075, which reads as follows:

Refunds. (a) Refunds of transient lodging tax collected by operators pursuant to Section 4.08.015 of this code must be requested from the department in writing no later than two years after the last day of the month following the close of the period for which the claimed overpayment was made.

(b) Refunds of transient lodging tax collected by operators pursuant to Sections 4.08.020, 4.08.025, 4.08.030, and 4.08.031 of this code must be requested from the department in writing no later than three years after the last day of the month following the close of the period for which the claimed overpayment was made.

(c) No transient lodging tax may be refunded to an operator who collected it unless the operator has refunded the transient lodging tax to the occupant who paid it. (Ord. 3656 § 18, 2008)

Refunds cannot be processed on-line and requests for refund must be submitted in writing to the address provided in the [Contact Us](#) section.

SALE OF A TRANSIENT LODGING ESTABLISHMENT

Be advised that in the event of a sale of transient lodging establishment, the successor owner shall be held liable for any unpaid combined transient lodging tax, interest, fees, and penalties due from the predecessor owner, unless the appropriate forms are filed with the Department requesting a statement of the seller's liability at the time of sale. Additional information pertaining to sales of transient lodging establishments and related forms are available on our website.

OPERATING WITHOUT A LICENSE

The Department reserves the right to estimate the proper amount of tax due during any period in which a transient lodging establishment operated without a license or during a period of license revocation. Such estimate will be made in a similar manner to that indicated for inadequate or incomplete records. (See [Recordkeeping](#) for more information.)

CLARK COUNTY CODE

[Clark County Code Chapter 4.08](#) governs the administration of The Combined Transient Lodging Tax within Clark County.

GENERAL INFORMATION

Information of general interest to transient lodging operators may be found in the Department's publication [General Information For Transient Lodging Establishments](#). This guide includes additional information about the transient lodging tax and additional business licenses that may be required for transient lodging establishments. The guide also contains a revenue chart to help operators determine whether various charges, that are common to the transient lodging industry, are subject to the transient lodging tax.

CONTACT US

For questions and/or additional information regarding preparation and filing of your tax Transient Lodging Tax Return, please call our **Help Line** at **(702) 455-6121**.

Information can also be requested via email at: blauditinfo@clarkcountynv.gov

Our mailing address is:

**Clark County Department of Business License
500 S. Grand Central Parkway, 3rd Floor
P.O. Box 551810
Las Vegas, Nevada 89155-1810**

Main number: (702) 455-4252