

**TOTAL RENTAL REVENUE** means the total “**gross receipts**” received as **rent** from all occupants during the month, regardless of the tax status of the occupant. “Gross receipts” does not include refunds, uncollected rent written off as bad debt, discounts, or room allowances, but does include recoveries of rent previously written off as bad debt.  
(See Clark County Code Section 4.08.005(8) for the official definition).

In order to best determine items to be included in total rental revenue, “**rent**” is further defined in Clark County Code Section 4.08.005(16) as:

**"Rent"**

(a) Means the amount charged for a sleeping room/space in a transient lodging establishment, valued in money, whether received in money or otherwise, and including the following, regardless of whether separately stated:

(i) Charges that would normally be part of an all inclusive room rate, such as, but not limited to, payment processing fees, check-in fees, accommodation fees, facility fees, access fees, charges for additional guests, late check-out fees, and utility surcharges;

(ii) Charges applicable to cleaning and readying such room/space for occupancy including, but not limited to linen fees, cleaning fees, and non-refundable deposits;

(iii) Charges for rental of furnishings and appliances including, but not limited to, cribs, rollaways, refrigerators, televisions, microwaves, and in-room safes;

(iv) Room charges applicable to pets including, but not limited to, non-refundable pet cleaning fees/deposits;

(v) Charges associated with attrition, cancellation, late arrival, or failure to occupy a room, including, but not limited to, attrition fees, cancellation fees, late arrival fees, early departure fees, and no-show fees;

(vi) Reimbursements received for use of a sleeping room/space under incentive programs, such as, but not limited to, frequent guest programs or rewards programs;

(vii) The value of a sleeping room/space included as a component of a package, pursuant to Section 4.08.035;

(viii) Any charges for services, amenities, accommodations, or use, not otherwise specified above, that are mandatory in nature and charged in connection with rental of a sleeping/room space.

(b) Shall not include the charge for any food served or personal services rendered to the occupant, including but not limited to, valet service, room service, or delivery service.

All items considered rent, in accordance with the definition above, less refunds, discounts, room allowances, and bad debt, regardless of the tax status of the occupant, should be reported as **Total Rental Revenue**.