



togetherforbetter

Department of Business License

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RE: Transient Tax Reporting

Dear Transient Tax Licensee,

Please review this notice regarding the reporting of rental revenue and remitting transient lodging taxes carefully.

An Accommodation Facilitator business license only allows for the reporting of rental revenue and remitting transient lodging taxes on behalf of a licensed Short-Term Rental Unit. Therefore, if you are **not** a licensed Short-term Rental Unit owner, **you** are responsible for remitting transient tax each month, regardless if your rental was booked through a licensed Accommodation Facilitator. Please note: Clark County does not have a Voluntary Collection Agreement with any Accommodation Facilitator.

Per Clark County Code 7.100.020(a), an accommodations facilitator "means a person, other than the owner, lessee or other lawful occupant of a residential unit, or a manager of a residential unit, who, for a fee or other charge, brokers, coordinates, makes available or otherwise arranges for the **rental of a short-term rental unit**. The term includes, without limitation, a hosting platform."

Per Clark County Code 7.100.020(q) "Short-term rental license" means a license issued by the Clark County Department of Business License to an eligible property owner who, independently or using an accommodations facilitator, makes available for rent a short-term rental unit

Per Clark County Code 7.100.020(r) "Short-term rental unit" means a residential unit or room within a residential unit that is made available for rent for thirty consecutive days or less.

Vincent V. Queano, Director

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Cc: File

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