



CLARK COUNTY
DEPARTMENT OF BUSINESS LICENSE

COMBINED TRANSIENT LODGING TAX
MONTHLY TAX RETURN
- PREPARER'S GUIDE -

INTRODUCTION

This guide provides instructions for the proper preparation of the combined transient lodging tax return, including line-by-line instructions for filling out the tax return and information about the revenues to be reported.

A "General Information Guide for Transient Lodging Establishments" is also available on our website (at the address provided on the last page of this guide). That document contains combined transient lodging tax and business license fee information, including examples of revenues common to transient lodging establishments and explanations about the appropriate tax treatment of those revenues.

While it is the desire of the Department to make as much information as possible available to transient lodging establishments, this guide was created primarily to provide instruction to preparers in the proper completion of the Monthly Combined Transient Lodging Tax Return. As such, this guide should not be considered all-inclusive. Preparers are strongly encouraged to visit the Department's website and to review the applicable provisions of the Clark County Code to enhance their understanding of the Combined Transient Lodging Tax.

If, after reviewing these instructions, you are still uncertain about the appropriate tax treatment of certain revenues or have additional questions, please seek further assistance from the Department using the resource and contact information provided on the last two pages of this guide.

TABLE OF CONTENTS

In this guide, you will find the following information:

Table with 2 columns: Tax Topic and Page Number. Includes entries for Monthly Filing Deadline, Tax Return Instructions (with sub-entries for Line 1-2, Line 2-4, Line 5-12, Line 13-21), Recordkeeping, Operating Without a License, Amending a Previously Filed Return, Refunds, Deposit Required for Delinquent Accounts, Clark County Code, Department Website Information, and Contact Us.



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, or officially postmarked, no later than the 15th day of the month in which they are due. Delinquent returns are subject to interest and additional fees. Complete instructions regarding calculation of interest and fees, in the event of a delinquency, are addressed further in this guide, starting with the instructions for Line 5 below.

TAX RETURN INSTRUCTIONS

LINE 1 – TOTAL RENTAL REVENUE

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\(10\)](#) for the official definition).

In order to best determine items to be included in total rental revenue at line 1, “**rent**” is further defined in Clark County Code Section [4.08.005\(22\)](#) 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.

Therefore, 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 on Line 1 as **Total Rental Revenue**.



LINE 2 – ALLOWABLE DEDUCTIONS

In accordance with Clark County Code [4.08.050](#), the following charges are exempt from transient lodging tax and **should be included as Allowable Deductions** on Line 2:

- a) Rent received for an apartment, licensed as an apartment house under Section [6.12.090](#) of this code, wherein the renter has entered into a written lease with a rental period greater than thirty days. However, in the absence of a written lease with a rental period greater than thirty days, rent received for apartments rented for thirty days or less shall be subject to the combined transient lodging tax.
- b) Rent received from permanent residents.
- c) Rent paid directly by the following exempt organizations: United States, State of Nevada, federally chartered credit unions, and the American Red Cross. This exemption does not extend to rent paid by an individual who receives a cash advance from, or is to be later reimbursed by, the exempt organization.
- d) Rent paid by foreign diplomats properly registered with the United States State Department.
- e) Complimentary rooms, as defined in Section [4.08.005](#) of this chapter, wherein there is no rent paid to the operator in conjunction with the occupancy.
- f) The cost of or rent paid for a room in a transient lodging establishment that is not used for sleeping, such as a meeting room.

Allowable deductions do not include the following items, which should be reported on Line 1, and may not be included as a deduction on Line 2:

- a) Rent received for an apartment rented for thirty days or less wherein the renter has not entered into a written lease having a rental period greater than thirty days.
- b) Rent received directly from individuals traveling on behalf of the United States, state of Nevada, a federally chartered credit union, or the American Red Cross who have received a cash advance or will be later reimbursed.
- c) Rent received from any employees of local government (county, city, township, etc.) or employees of state governments other than the state of Nevada.
- d) Rent received directly from the employees of the United States, state of Nevada, federally chartered credit unions, and the American Red Cross, who have received a cash advance or will later be reimbursed by their employer (including reimbursements on employer issued credit cards).

(The Department’s website contains instructions for operators in the proper verification of the exempt status of guests. The website address is provided on the last page of this guide. Instructions regarding recordkeeping for allowable deductions have been included in this guide at page 6).

LINE 3 – TAXABLE RENTAL REVENUE

Deduct the total at Line 2 from Line 1 to determine taxable rental revenue.

LINE 4 – TAX

Multiply the amount at Line 3 by the tax rate indicated on Line 4 and enter the result in the space provided on Line 4. This tax will be directed to the state and the county, in accordance with Clark County Code Sections [4.08.020](#), [4.08.025](#), [4.08.030](#), [4.08.031](#) and [4.08.033](#), as indicated on the tax return.

(Additional information regarding the composition of the Combined Transient Lodging Tax for Clark County is included in the “General Information Guide for Transient Lodging Establishments,” available on our website.)



LINE 5 – 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. A United States postmark dated on or before the 15th of the month will qualify as “received.” If your return will be received after the 15th, calculate the administrative fee by multiplying the amount at Line 4 by 11% and enter the amount in the space provided at Line 5.

LINE 6 – INTEREST

If the tax return will be received by the Department after the 15th day of the month in which it is due, interest must be added to the tax return. Calculate the interest due by multiplying the amount on Line 4 by 1.5% for every month, or portion thereof, in which payment is delinquent. Enter the amount of interest in the space provided on Line 6.

LINE 7 – REINSTATEMENT FEE

A reinstatement fee is required on all returns filed more than 30 days after the due date. Calculate the reinstatement fee by multiplying the amount on Line 4 by 10% and enter the amount in the space provided at Line 7.

LINE 8 – UNLICENSED FEE

Any business which operated without a license or continued to operate after notice of license revocation from the Department, during any month or portion thereof, must pay the unlicensed fee on the entire amount of tax due for the month. Calculate the unlicensed fee by multiplying the amount on Line 4 by 25% and enter the amount in the space provided at Line 8.

LINE 9 – AMOUNT DUE

Calculate the amount due related to the state and county portions of the transient lodging tax by adding the total of Lines 4 through 7, and enter the amount due in the space provided at Line 9.

LINE 10 – TAX

Multiply the amount at Line 3 by the tax rate indicated on Line 10 and enter the result in the space provided on Line 10. This tax amount will be directed to the Las Vegas Convention and Visitors Authority (LVCVA) as provided in Clark County Code Section [4.08.015](#).

(Additional information regarding the composition of the Combined Transient Lodging Tax for Clark County is included in the “General Information Guide for Transient Lodging Establishments,” available on our website).

LINE 11 – TWO PERCENT COLLECTION DISCOUNT

Multiply the amount on Line 10 by 2% and enter the amount in the space provided at Line 11, only if the return will be received by the Department by the 15th day of the month in which it is due. No discount is available after the 15th day of the month in which it is due.

LINE 12 – NET AMOUNT OF TAX

Deduct the discount amount at Line 11 from the amount of tax at Line 10 and enter the difference in the space provided at Line 12.



LINE 13 – 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. A United States postmark dated on or before the 15th of the month will qualify as “received.” If your return will be received after the 15th, calculate the administrative fee by multiplying the amount at Line 10 by 11% and enter the amount in the space provided at Line 13.

LINE 14 – INTEREST

If the tax return will be received by the Department after the 15th day of the month in which it is due, interest must be added to the tax return. Calculate the interest due by multiplying the amount on Line 10 by 1.5% for every month, or portion thereof, in which payment is delinquent. Enter the amount of interest in the space provided on Line 14.

LINE 15 – REINSTATEMENT FEE

A reinstatement fee is required on all returns filed more than 30 days after the due date. Calculate the reinstatement fee by multiplying the amount on Line 10 by 10% and enter the amount in the space provided at Line 15.

LINE 16 – UNLICENSED FEE

Any business which operated without a license or continued to operate after notice of license revocation from the Department, during any month or portion thereof, must pay the unlicensed fee on the entire amount of tax due for the month. Calculate the unlicensed fee by multiplying the amount on Line 10 by 25% and enter the amount in the space provided at Line 16.

LINE 17 – AMOUNT DUE

Calculate the LVCVA portion of the amount due adding the total of Lines 12 through 16, and enter the amount due in the space provided at Line 17.

LINE 18 – TOTAL TAX, FEES, AND INTEREST

Add Line 9 and Line 17 and enter the total in the space provided on Line 18.

LINE 19 – OVERCOLLECTED TAX

If the actual amount of tax collected is greater than the total tax reported on this tax return, the excess amount must be reported on the tax return. To calculate the amount of overcollected tax, deduct the total of Lines 4 and 10 from the actual amount of tax collected during the month. If the result is \$0 or greater, enter the amount in the space provided at Line 19. If the result is negative, leave the space at Line 19 blank.

LINE 20 – CREDIT

Do not write on this line. Only credits certified by the Department are authorized for deduction from the total amount due. Credits that have been certified by the Department will be printed on this line. If no amount appears on this Line, you are not authorized to make any deduction from the total amount due.

LINE 21 – TOTAL AMOUNT DUE

Calculate the total amount due by first adding the taxes, fees, and interest at Line 18 to any overcollected tax at Line 19, then deduct the credit at Line 20 if an amount appears on this line. Enter the resulting amount in the space provided on Line 21.



RECORDKEEPING

Preparers are advised to maintain copies of filed combined transient lodging tax returns 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](#):

4.08.85 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)



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 excerpt of Clark County Code [4.08.085\(f\)](#) under "Recordkeeping" above).

AMENDING A PREVIOUSLY FILED RETURN

If an error is discovered on a Combined Transient Lodging Tax Return filed within the preceding 36 months, an amended return may be filed with the Department. Complete instructions for amending a previously filed return are included on the back page of the Combined Transient Lodging Tax Return form.

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 the "Refunds" section below 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 [4.08.033](#) 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)

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.

(See Clark County Code Section 4.08.070 for further details).

CLARK COUNTY CODE

Clark County Code Chapter [4.08](#) governs the administration of The Combined Transient Lodging Tax within Clark County. The code is available in its entirety at the following web-address:

http://library.municode.com/HTML/16214/level2/TIT4RETA_CH4.08COTRLOTA.html.

DEPARTMENT WEBSITE INFORMATION

The Department of Business license website contains a great deal of information valuable to transient lodging operators. Preparers may obtain copies of blank tax returns, a printable version of this guide, the General Information Guide for Transient Lodging Establishments, information pertaining to sales of transient lodging establishments, and information regarding verification and recordkeeping relating to a guest's exempt status, among other items.



Preparer's should be aware that changes in the referenced laws could result in this publication becoming outdated. The Department's website should be periodically reviewed by preparers to make sure they are referencing the latest version of this publication. The website is:

https://www.clarkcountynv.gov/business/doing_business_with_clark_county/index.php

From the **Explore** menu on the left hand side of the home page, select: "**Transient Lodging Guidance.**"

CONTACT US

Both this guide and the General Information Guide for Transient Lodging Establishments may be printed directly from our website at the address provided. For questions and/or additional information regarding preparation of your transient lodging tax return, or to obtain pre-printed of either document, you may contact us at (702) 455-6121 or via email at: BLAuditInfo@ClarkCountyNV.gov.