



CLARK COUNTY DEPARTMENT OF BUSINESS LICENSE

GENERAL INFORMATION GUIDE FOR TRANSIENT LODGING ESTABLISHMENTS

INTRODUCTION

This publication was created to provide transient lodging operators with information about the combined transient lodging tax and business license fees within unincorporated Clark County. The publication addresses only tax and licensing matters administered by the Clark County Department of Business License.

This guide does not address regulatory matters of interest to transient lodging establishments that are administered by other county departments, such as zoning, building compliance, health, fire, safety, and property taxes. Transient lodging operators should consult with the appropriate County agencies for additional information about these other issues.

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TRANSIENT LODGING ESTABLISHMENT DEFINED

The complete definition of “transient lodging establishment” is contained in the Clark County Code Section 4.08.005. In short, “transient lodging establishment” is defined as any structure or facility designed for occupancy by a person or persons who pay rent for dwelling, lodging, or sleeping purposes. The definition includes:

- Resort Hotels
- Bed & Breakfasts
- Inns
- Time-Shares (when rented by anyone other than an owner, owner’s guest, or exchange user)
- Hotels
- Apartment Houses
- Lodging Houses
- Motels
- Vacation Homes
- RV Parks/Campgrounds

The definition of transient lodging establishment does not include hospitals, medical housing/facilities, convalescent or nursing homes, foster homes, facilities for the care and treatment of individuals, housing for legally detained individuals, dormitories or educational housing, or housing provided and used solely by exempt charitable organizations or governmental agencies. Nor does the definition include time-shares if they are used by an owner, the guest of an owner, or a guest staying in the unit under a time-share exchange program. It should also be noted that vacation home licenses are limited strictly to certain condominium properties in limited areas, such as H-1 districts, meeting special zoning requirements.

BUSINESS LICENSES REQUIRED FOR TRANSIENT LODGING ESTABLISHMENTS

Transient Lodging Establishment Licenses

Every transient lodging establishment within unincorporated Clark County is required to obtain a business license issued by the Department. Except for apartment houses, recreational vehicle parks/campgrounds, and vacation homes, all transient lodging establishments are issued “Transient Lodging Establishment” business licenses, per Clark County Code 6.12.975. (Apartment houses and recreational vehicle parks/campgrounds have separate transient lodging licensing categories, per Clark County Code Sections 6.12.090, 6.12.852, and 6.12.982, respectively).

These business licenses are issued for a six-month period and therefore must be renewed semiannually. Business license fees for renewal of these licenses are assessed on a sliding scale basis, according to the number of rooms/spaces/units available for rent at the location.

Licenses of this nature wherein fees are based on a number of units, or remain constant regardless of revenue earned by the business, are referred to by the Department as “flat fee licenses.” A schedule of the semiannual flat fees due, by transient lodging establishment category, has been provided in [Appendix I](#) of this guide.

Transient Lodging – Miscellaneous Licenses

Most transient lodging establishments earn revenues from activities and services that are related to, but not directly attributable to, the primary business activity of renting sleeping rooms/spaces. Examples of such “related” revenues include earnings from vending machines, laundry facilities, in-room movies, telephone calls, or charges for services such as faxing, copying, or other business services.



Transient lodging establishments that earn “miscellaneous” revenues, such as those described above, must be separately licensed for the activities in accordance with Clark County Code Section 6.12.976 “Transient Lodging – Miscellaneous.” Transient Lodging-Miscellaneous licenses must also be renewed twice a year with the payment of business license fees. The “Transient Lodging – Miscellaneous” license fees are based on a percentage (approximately .05555%) of the miscellaneous (non-rent) gross revenue earned by the transient lodging establishment.

Licenses of this nature, wherein fees are based on a percentage of gross revenue earned, are referred to by the Department as “gross licenses.” Section 6.12.995 of the Clark County Code provides a schedule of fees for gross licenses. A copy of the fee schedule has been included in [Appendix II](#) of this guide.

Other Business Licenses

Additional licenses may be required for separate business activities conducted at a transient lodging establishment, such as restaurants, convenience stores, or gaming, liquor, and tobacco sales. Activities requiring separate business licenses, as defined in Clark County Code Chapters 6 and 8, are assessed fees (which may be either flat or gross) in accordance with the individual code provisions for the specific license.

The distinction between the “Transient Lodging - Miscellaneous” license and other required business licenses is that the activities covered by the Transient Lodging – Miscellaneous license are essentially dependent upon the transient lodging establishment’s primary activity of renting sleeping rooms/spaces, whereas other activities requiring separate business licenses could be operated in locations other than transient lodging establishments and/or could be conducted as stand alone activities, independent of the transient lodging activity.

TRANSIENT LODGING TAX

The transient lodging tax, established by the Nevada legislature, is imposed on the gross rental receipts of all transient lodging establishments throughout Nevada. Per state law, the incorporated cities are responsible for collection and administration of the tax within the city boundaries. Nevada Revised Statutes (NRS) Chapters 244 and 244A pertain to county administration and collection of the tax. As required by the state law, Chapter 4.08 of the Clark County Code was adopted to provide local administration of the combined transient lodging tax within unincorporated Clark County.

The “combined” transient lodging tax rate in unincorporated Clark County ranges between 10.5% and 13.38% depending on the type of transient lodging establishment (resort or non-resort), distance of the transient lodging establishment from the Las Vegas Convention Center, and whether the transient lodging establishment is located inside or outside the Primary Gaming Corridor and the Stadium District. Recipients of the tax collected within unincorporated Clark County include the Las Vegas Convention and Visitors Authority, the Clark County School District, local transportation districts, the Nevada Department of Tourism, the state of Nevada general fund (to be redirected to the State Supplemental School Fund after June 2011), and the Clark County General Fund.

A chart of the current applicable combined transient lodging tax rates for unincorporated Clark County, with a breakdown by recipient agency, is provided in [Appendix III](#) of this guide. The chart also includes references to the applicable Clark County Code section numbers establishing the individual components of the combined transient lodging tax for Clark County.



COMBINED TRANSIENT LODGING TAX ACCOUNT

Every transient lodging establishment within unincorporated Clark County is required to collect the combined transient lodging tax on rental revenue, in accordance with Clark County Code Chapter 4.08. The Department provides each transient lodging establishment with a unique tax account number (containing a series of three letters, such as RES or HOT, after the first seven digits) for monthly reporting of the combined transient lodging tax. This tax account is strictly a vehicle for reporting the combined transient lodging tax and is not a business license. As discussed previously in this guide, all transient lodging establishments within unincorporated Clark County must also obtain and maintain a business license for their transient lodging activities and any additional business licenses, as required, for other revenue generating activities in which they are engaged.

IMPORTANT DEFINITIONS FOR THE COMBINED TRANSIENT LODGING TAX

In order to properly collect and remit the combined transient lodging tax, operators of transient lodging establishments must have a good understanding of the revenues subject to the combined transient lodging tax as well as the revenues that are exempt from the tax. This guide contains complete definitions from the Clark County Code and supplemental information intended to enhance the transient lodging operator’s understanding of these revenues and the related exemptions.

Gross Receipts

In accordance with Clark County Code, the gross receipts of transient lodging establishments within unincorporated Clark County are subject to the combined transient lodging tax. Clark County Code Section 4.08.005(10), contains the following definition:

"**Gross receipts**" means the total amount of rent received and any forfeited deposits valued in money, whether accepted in money or otherwise, received by operators, not including the amount of the combined transient lodging tax imposed by this chapter whether or not it is billed to the transient guest as a combined transient lodging tax. Gross receipts shall not include refunds, uncollected rent that is written off as bad debt, discounts, or room allowances. Gross receipts shall include recoveries of rent previously written off as bad debt. Gross receipts shall not be reduced unless expressly allowed by the provisions of this chapter. Reductions to gross receipts must not exceed actual rents posted to an account of invoice.

Rent

Clark County Code Section 4.08.005(22) contains the definition of “rent,” which is as follows:

"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 transient guest, including, but not limited to, valet service, room service, or delivery service.

Rent Included as a Component of a Package

In accordance with Clark County Code Section 4.08.035, the value of “rent included as a component of a package” is calculated by first determining the percentage of total package price that the rent alone represents, when all components of the package are priced at retail value. That percentage is then applied to the total package price to determine the value of the reportable rent revenue. As an alternative, transient lodging establishments have the option of collecting the transient lodging tax on the entire package price, in which event the entire package price is reportable as “gross receipts” on the monthly transient lodging tax return.

Exemptions

In accordance with Clark County Code Section 4.08.050, the following are exempt from the combined transient lodging tax:

- (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 [meaning any individual who has or shall have the right of occupancy in a sleeping room/space at the same transient lodging establishment for thirty-one consecutive days or more, and for whom rent is exempt from the transient lodging tax on the thirty-first day and every consecutive day thereafter, provided the individual continues to occupy or continues the right to occupy a sleeping room/space at the same transient lodging establishment].
- (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.



Group Organizer

Clark County Code Section 4.08.005(11) contains the definition of “group organizer” which is as follows:

"Group organizer" means a person that procures a group of transient guests for a transient lodging establishment who may or may not be directly affiliated with the group.

Group Rebate

Clark County Code Section 4.08.005(12) contains the definition of “group rebate” which is as follows:

"Group rebate" means that portion of rent collected by an operator from transient guests of a transient lodging establishment that is paid or credited directly to a group organizer. The group rebate must not be used to reduce taxable gross receipts or the transient lodging tax imposed under the provisions of this chapter.

DEPARTMENT OF BUSINESS LICENSE ACCOUNTS FOR TRANSIENT LODGING ESTABLISHMENTS

As indicated in the preceding sections, most transient lodging establishments within unincorporated Clark County have at least three basic accounts with the Department of Business License:

- Transient Lodging Establishment *Business License* (flat fee license)
- Transient Lodging Establishment – Miscellaneous *Business License* (gross license)
- Combined Transient Lodging *Tax Account*

In addition to payment of the flat fees, based on the number of available sleeping rooms/spaces/units, transient lodging operators must also collect the combined transient lodging tax on those rental revenues. Operators receiving revenue strictly from the rental of sleeping rooms/spaces/units, and from no other source, would require only these two accounts with the Department - a business license for the rental activity and a combined transient lodging tax account for reporting tax collected on the rentals. However, because most transient lodging operators receive miscellaneous revenues other than rent, such as vending revenue, a second gross revenue based business license is required for reporting of the miscellaneous, non-rent, revenues of the transient lodging establishment.

In summary, rental activities (and the related rent revenue) are licensed under the “flat fee” license and subject to the combined transient lodging tax. Other “miscellaneous revenues,” excluding rent, are reported under the gross business license.

REVENUE CHART

The following chart includes a list of revenues that transient lodging establishments commonly collect from their guests. The chart indicates whether the individual revenue type would be considered:

- 1) Rent (covered by the flat fee business license and subject to the combined transient lodging tax),
- 2) Non-Rent (subject only to the gross revenue based miscellaneous business license fees), or
- 3) Non-revenue (subject neither to the combined transient lodging tax nor business license fees).

In reviewing this chart, transient lodging establishments are cautioned that the overall substance of a transaction will be a primary consideration of the Department in determining the proper categorization of a revenue item. As a rule of thumb, any charges that are mandatory in nature and collected in connection with rental of a sleeping room/space/unit, will be considered rental revenue by the Department and therefore subject to the combined transient lodging tax.



REVENUE CHART		Tax Account	Business License Accounts	
Revenue Activity (Note 1)	Definition	Subject to the Combined Transient Lodging Tax?	Covered by Transient Lodging Establishment Flat Fee License?	Reportable Gross Revenue under Transient Lodging - Miscellaneous License?
All activities meeting the definition of rent, per Clark County Code Section 4.08.005, whether specifically named below or not.	Rent	Yes	Yes	No
Exempt rent, in accordance with Clark County Code Section 4.08.050 (Note 2)	Rent	No	Yes	No
Access Fee (mandatory with room rental)	Rent	Yes	Yes	No
Accommodation Fee (mandatory with room rental)	Rent	Yes	Yes	No
Additional Guest Charge	Rent	Yes	Yes	No
Amenity Fees (mandatory with room rental)	Rent	Yes	Yes	No
Attrition Fee	Rent	Yes	Yes	No
Cancellation Fee	Rent	Yes	Yes	No
Cleaning Fee (Note 3)	Rent	Yes	Yes	No
Concierge Fee	Non-rent	No	No	Yes
Copy Charge	Non-rent	No	No	Yes
Credit Card Fee	Rent	Yes	Yes	No
Damage Fee Charge (Note 3)	Non-revenue	No	Yes	No
Dry Cleaning/Laundry (personal items not related to room)	Non-rent	No	No	Yes
Early Check-In Fee	Rent	Yes	Yes	No
Early Departure Fee	Rent	Yes	Yes	No
Equipment Rental - Not In Room	Non-rent	No	No	Yes
Equipment/Furniture/Appliance Rental – In Room (Microwave, portable refrigerator, cot, crib, rollaway, etc.)	Rent	Yes	Yes	No
Express Check-In or Express Check-Out Fee	Rent	Yes	Yes	No
Facility Fee (mandatory with room rental)	Rent	Yes	Yes	No
Fax Sending/Receiving	Non-rent	No	No	Yes
Forfeited Deposit on Rent items	Rent	Yes	Yes	No
Forfeited Deposit on Non-Rent item	Non-rent	No	No	Yes
Front Desk Fee (mandatory with room rental)	Rent	Yes	Yes	No
Grocery Delivery Service	Non-rent	No	No	Yes
Ground Transportation/Transfer	Non-rent	No	No	Yes
Internet Access/Wi-Fi Fee (not mandatory with room rental)	Non-rent	No	No	Yes
Late Arrival Fee	Rent	Yes	Yes	No
Late Check Out Fee	Rent	Yes	Yes	No
Late Payment Fee	Non-rent	No	No	Yes
Linen Fee	Rent	Yes	Yes	No
Lockout/lost key charge	Non-rent	No	No	Yes
Meeting Room Rental	Non-rent	No	No	Yes
Mini Bar Item Charge (Note 4)	Non-rent	No	No	Yes
No-Show Fee	Rent	Yes	Yes	No
Non-refundable Deposit (mandatory with room rental)	Rent	Yes	Yes	No



REVENUE CHART (Cont.)		Tax Account	Business License Accounts	
Revenue Activity (Note 1)	Definition	Subject to the Combined Transient Lodging Tax?	Covered by Transient Lodging Establishment Flat Fee License?	Reportable Gross Revenue under Transient Lodging - Miscellaneous License?
Parking Fee	Non-rent	No	No	Yes
Payment Processing Fee	Rent	Yes	Yes	No
Pet Fee (includes non-refundable deposit, cleaning fee, etc.)	Rent	Yes	Yes	No
Preference or Upgrade Fee	Rent	Yes	Yes	No
Prepaid Calling Card, Sale of	Non-rent	No	No	Yes
Reimbursement received under frequent guest incentive or rewards program	Rent	Yes	Yes	No
Rent included as part of a package	Rent	Yes	Yes	No
Reservation Change Fee	Rent	Yes	Yes	No
Reservation Fee	Rent	Yes	Yes	No
Resort Fee	Rent	Yes	Yes	No
Room Deposit – Non Refundable	Rent	Yes	Yes	No
Room Preparation Fee	Rent	Yes	Yes	No
Safe Rental – In Room	Rent	Yes	Yes	No
Safe Rental - Not in Room	Non-rent	No	No	Yes
Shipping Charge (FedEx, etc.)	Non-rent	No	No	Yes
Smoking Fee	Rent	Yes	Yes	No
Sundry Items, Sale of	Non-rent	No	No	Yes
Telephone Activation Charge (mandatory with room rental)	Rent	Yes	Yes	No
Telephone Charges based on usage (not mandatory with room rental)	Non-rent	No	No	Yes
Tickets Sales (admission to events off property) (Note 5)	Non-rent	No	No	Yes
Tips (mandatory with room rental)	Rent	Yes	Yes	No
Tips for Staff (voluntary not listed in invoice)	Non-Revenue	No	No	No
Utility Surcharge	Rent	Yes	Yes	No
Vending Machine Sales	Non-rent	No	No	Yes
Video/Movie/Pay-per-view Charges	Non-rent	No	No	Yes

Note 1 - All of the revenues listed on this chart could be charged to guests who are subject to the combined transient lodging tax or to guests who are exempt from the combined transient lodging tax. Therefore, while the chart indicates that the charge would be subject to the combined transient lodging tax, if the guest meets the definition for exemption, the charge would not be subject to the combined transient lodging tax.

Failure to segregate taxable rental revenue from exempt rental revenue, however, could result in the entire amount being subject to the combined transient lodging tax. Transient lodging operators are cautioned, therefore, against recording various types of rent in single G/L accounts without making a distinction between taxable and exempt revenue entries. For instance “pet fees” may be collected from exempt guests as well as taxable guests. Separate G/L accounts should be used to record taxable pet fees and exempt pet fees. Use of a single G/L account could result in the total “pet fee” revenue being subject to the tax.

Note 2 - No transient lodging tax is required on items meeting the definition for exemption in accordance with Clark County Code Section 4.08.50. Transient lodging operators are required to separately account for and report all exemptions from the transient lodging tax on their Combined Transient Lodging Tax Return. Failure to retain proper supporting documentation establishing the validity of an exemption will result in the exemption being disallowed and the combined transient lodging tax becoming due on the transaction.



Note 3 - Damage Fees are charges for the physical repair or replacement of furniture and fixtures due to damage/destruction caused by guests. Damages greatly exceed the normal wear expected from use of a rented room. Cleaning Fees, by contrast, do not involve repair and/or replacement of existing furniture and fixtures. Cleaning fees may be charged for extra maid service, for example, or to remove spots or stains on carpets, draperies, furniture, or bedding, but do not involve replacement of such items.

Note 4 - Liquor sold in a mini-bar requires a separate liquor license

Note 5 - On premises show may require a separate admissions license

OTHER RESOURCES

The following additional resources are available for transient lodging operators that desire additional information regarding the combined transient lodging tax or other issues pertaining to the Department of Business License:

Combined Transient Lodging Tax Return Preparer's Guide

The "Combined Transient Lodging Tax Return Preparer's Guide," contains complete instructions for preparation of the monthly combined transient lodging tax return, including information about the revenues subject to and exempt from the tax. That publication is available on our website and preparers are strongly encouraged to consult that guide to help ensure proper preparation of their monthly combined transient lodging tax returns. Link: [Transient Lodging Tax Preparer's Guide](#)

Clark County Code

The Clark County Code is available in its entirety at the following web-address:

<http://www.municode.com/Resources/gateway.asp?pid=16214&sid=28>

Licensing and transient lodging tax matters are contained in Clark County Code Chapter 4.08 - Combined Transient Lodging Tax and Clark County Code Chapter 6.04 – General Licensing Provisions.

Nevada Revised Statutes

Nevada law can be referenced through the on-line law library at:

<http://leg.state.nv.us/law1.cfm>

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 Transient Lodging Tax Return Preparer's Guide, information pertaining to sales of transient lodging establishments, and information regarding verification and recordkeeping relating to a guest's exempt status, among other items. Preparers are encouraged to visit our website and review the information available. Select "Transient Lodging Guidance" from our home page at the following website address:

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

Contact Us

For questions and/or additional information, please contact Audit, at (702) 455-4252 or via email at:

BLAuditInfo@ClarkCountyNV.gov.



Both this guide and the Transient Lodging Tax Return Preparer's Guide may be printed directly from the Department's website at the address provided above.

NOTICE TO READERS

The references to Clark County ordinances and Nevada Revised Statutes presented in this publication have, in several instances, been paraphrased or excerpted for illustrative purposes. While it is the desire of the Department to provide transient lodging operators with as much information as possible, the information contained in this publication should not necessarily be considered all inclusive. Readers are encouraged to refer to the actual laws directly, review the guidance provided on the Department's website, and/or contact our office directly should questions arise or additional information be desired. Website addresses and contact information have been provided below. It should also be noted that future changes in the referenced laws could result in this publication becoming outdated. Readers should consult the Department's website to make sure they are referencing the latest version of this publication.



APPENDIX I –

SCHEDULE OF BUSINESS LICENSE “FLAT FEES” BY TYPE OF TRANSIENT LODGING ESTABLISHMENT

Transient Lodging Establishment business license fees are due semiannually in accordance with the applicable sliding scale schedule below:

Clark County Code 6.12.975 - Transient Lodging Establishments

- 1 to 8 rooms - \$25.00
- 9 to 300 rooms - \$25.00, plus \$3.00 for every room over 8
- 301 rooms and up - \$900.00, plus \$2.00 for every room over 300

Clark County Code 6.12.852 – Recreational Vehicle Park/Campground

- 1 to 18 lots/spaces - \$60.00
- 19 to 30 lots/spaces - \$75.00
- 31 to 50 lots/spaces - \$90.00
- 51 – 80 lots/spaces - \$105.00
- 81 to 100 lots/spaces - \$115.00
- 101 lots/spaces and up - \$1.50 per lot/space

Clark County Code 6.12.090 – Apartment Houses

- 1 to 8 apartments - \$35.00
- 9 to 18 apartments - \$50.00
- 19 to 38 apartments - \$100.00
- 39 to 78 apartments - \$200.00
- 79 to 158 apartments - \$400.00
- 159 to 318 apartments - \$800.00
- 319 apartments and up - \$2.50 per apartment

Clark County Code 6.12.982 – Vacation Rentals

\$300 annually per unit (limited locations only)



APPENDIX II –

SCHEDULE OF BUSINESS LICENSE “GROSS FEES”

The following fee schedule was excerpted from Clark County Code Section 6.12.995. This schedule is used to establish the semiannual business license fees due from Transient Lodging Establishments on miscellaneous gross revenues.

Semiannual Gross	Semiannual Fee
\$ 0.00--\$12,000.00.....	\$ 25.00
12,001.00--18,000.00.....	30.00
18,001.00--24,000.00.....	42.00
24,001.00--30,000.00.....	54.00
30,001.00--45,000.00.....	66.00
45,001.00--90,000.00.....	78.00
90,001.00--135,000.00.....	90.00
135,001.00--180,000.00.....	100.00
180,001.00--240,000.00.....	120.00
240,001.00--300,000.00.....	167.00
300,001.00--360,000.00.....	200.00
360,001.00--420,000.00.....	230.00
420,001.00--480,000.00.....	270.00
480,001.00--540,000.00.....	300.00
540,001.00--600,000.00.....	350.00
600,001.00--660,000.00.....	370.00
660,001.00--720,000.00.....	400.00
720,001.00--780,000.00.....	440.00
780,001.00--840,000.00.....	470.00
840,001.00--900,000.00.....	500.00
900,001.00--960,000.00.....	540.00
960,001.00--1,020,000.00.....	570.00
1,020,001.00--1,080,000.00.....	600.00
1,080,001.00--1,140,000.00.....	640.00
1,140,001.00--1,200,000.00.....	670.00
1,200,001.00--and over.....	.05555%



APPENDIX III –

**COMBINED TRANSIENT LODGING TAX RATES AND COMPONENTS
IN UNINCORPORATED CLARK COUNTY**

The chart below, excerpted from Clark County Code section 4.08.010, was modified to reflect the current tax rates in unincorporated Clark County and to provide reference to the individual sections of state law establishing the individual components of the tax.

Links: [Stadium District Map](#) [Primary Gaming Corridor Map](#) [Rates Effective 3-1-17 by Property](#)

Key: LVCC = Las Vegas Convention Center SD= Stadium District, PGC = Primary Gaming Corridor

Recipient of Tax:	Code Section/Title of Transient Lodging Tax Section						Combined Transient Lodging Tax Rate
	Las Vegas Convention & Visitors Authority	State Tourism/School District Fund	Local Transportation District	County General Fund	State Education	Stadium District	
Clark County Code Section:	4.08.015	4.08.020	4.08.025	4.08.030	4.08.031	4.08.033	
Related Nevada Revised Statute:	244A.619	244.3352	244.3351	244.335	244.33691	SB1 - 30th Special Session	
Resort Hotel in SD & PGC	5.5%	2%	1%	1%	3%	.88%	13.38%
Resort Hotel in SD, outside PGC	5.5%	2%	1%	1%	3%	.5%	13%
Resort Hotel, outside SD & PGC	5.5%	2%	1%	1%	3%	0%	12.5%
Other Transient Lodging within 35 mi. of LVCC, in SD & PGC	4.5%	2%	1%	2%	3%	.88%	13.38%
Other Transient Lodging within 35 mi. of LVCC, in SD, outside PGC	4.5%	2%	1%	2%	3%	.5%	13%
Other Transient Lodging within 35 mi. of LVCC, outside SD & PGC	4.5%	2%	1%	2%	3%	0%	12.5%
Other Transient lodging more than 35 miles from LVCC	2.5%	2%	1%	2%	3%	0%	10.5%

As of April 2021

License Number	DBA Name	Address	City	State	Status	Transient lodging tax rate	Category	Sub Category	Description
2000129.VAC-001	1407 Associates, LLC	145 E Harmon Ave Ste Unit 14607	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000176.HOT-001	4 Points Sheraton Las Vegas	4055 Palms Verdes St	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000093.VAC-001	650902660815 LLC	3700 Las Vegas Blvd S Ste 408	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000132.HOT-002	A Fishers Inn Motel	3565 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000074.VAC-001	Alan Woods	2600 W Harmon Ave Ste Unit 52018	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000070.VAC-001	Alex Eaton	2600 W Harmon Ave Ste #23046 & #16034 #16040, #27038	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000044.HOT-001	Alexis Park Resort Hotel	375 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000203.HOT-002	American Inn Motel	3325 Fremont St	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000013.RVP-002	American Mobile Home Park	3440 Las Vegas Blvd N	Las Vegas	NV	Licensed	13.00%	RVP	2	Transient Lodging Tax - Rec Vehicle Park (SD Outside of PGC)
2000021.APT-001	Americana Inns Apartments	335 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	APT	1	Transient Lodging Tax - Apartments (PGC)
2000077.VAC-001	AP LLC	2000 N Fashion Show Dr Ste Unit 2714 & 2715	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000019.RES-003	Aquarius Casino Resort	1900 S Casino Dr	Laughlin	NV	Licensed	12.50%	RES	3	Transient Lodging Tax - Resort Hotel (Outside SD)
2000015.RVP-004	Aravada Springs	49900 Nays Ranch Rd	Bunkerville	NV	Licensed	10.50%	RVP	4	Transient Lodging Tax - Rec Vehicle Park (Outside 35 miles)
2000035.RES-001	Aria Resort & Casino	3730 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000024.RES-002	Arizona Charlie's Boulder	4575 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	RES	2	Transient Lodging Tax - Resort Hotel (SD Outside of PGC)
1000274.RVP-002	Arizona Charlie's Boulder	4445 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	RVP	2	Transient Lodging Tax - Rec Vehicle Park (SD Outside of PGC)
2000251.HOT-002	Aviation Inn	5300 E Craig Rd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000184.HOT-002	Aviator Suites	4244 Las Vegas Blvd N	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
1003121.RES-001	Bally's Las Vegas	2645 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000147.HOT-002	Baymont Inn & Suites	55 E Robindale Rd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000027.HOT-004	Bayside Inn	1955 W Casino Dr	Laughlin	NV	Licensed	10.50%	HOT	4	Transient Lodging Tax - Hotel/Motel (Outside 35 Miles)
1003760.RES-001	Bellagio	3600 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000111.HOT-001	Best Western McCarran Inn	4970 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
1048772.HOT-004	Blue Sky Motel	1 Spirit Mountain Ln	Cal Nev Ari	NV	Licensed	10.50%	HOT	4	Transient Lodging Tax - Hotel/Motel (Outside 35 Miles)
2000031.TMS-001	Bluegreen Resorts Management, Inc.	372 E Tropicana Ave	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
2000030.TMS-001	Bluegreen Vacations Unlimited, Inc.	372 E Tropicana Ave	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
1001650.RES-002	Boulder Station Hotel & Casino	4111 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	RES	2	Transient Lodging Tax - Resort Hotel (SD Outside of PGC)
2000032.HOT-002	Budget Suites	8440 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
1000222.HOT-001	Budget Suites Of America	3655 W Tropicana Ave	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000028.RES-003	Buffalo Bill's Resort & Casino	31700 Las Vegas Blvd S	Jean	NV	Licensed	12.50%	RES	3	Transient Lodging Tax - Resort Hotel (Outside SD)
2000294.HOT-004	BV MOTEL	115 W Gaviland St	Searchlight	NV	Licensed	10.50%	HOT	4	Transient Lodging Tax - Hotel/Motel (Outside 35 Miles)
2000036.APT-002	Cactus Valley Retirement Community LLC	11088 Amigo St	Henderson	NV	Licensed	13.00%	APT	2	Transient Lodging Tax - Apartments (SD Outside PGC)
1136233.RES-001	Caesars Palace	3570 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000023.RVP-002	Callville Bay Resort and Marina	100 Callville Bay Rd	Overton	NV	Licensed	13.00%	RVP	2	Transient Lodging Tax - Rec Vehicle Park (SD Outside of PGC)
1000035.MHP-004	Cal-Nev-Ari Market & R V Park	2 Spirit Mountain Ln	Cal Nev Ari	NV	Licensed	10.50%	MHP	4	Transient Lodging Tax - Mobile Home Park (Outside of 35 Miles)
1000001.TMS-002	Cancun Resort	8335 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.00%	TMS	2	Transient Lodging Tax - Timeshare (SD Outside PGC)
2000288.HOT-001	Candlewood Suites Las Vegas E Tropicana	185 E Tropicana Ave	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000133.HOT-002	Capri Motel	3245 Fremont St	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000080.VAC-001	Carey Premier Residence LLC	145 E Harmon Ave Ste Unit 303	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
1000062.TMS-001	Carriage House Timeshare Assoc	105 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
1000899.RES-001	Casino Royale	3411 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000065.VAC-001	Christopher Realty	125 E Harmon Ave Ste Suite 1715	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000077.RES-001	Circus Circus Hotel & Casino	2880 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000018.RVP-001	Circus Circus Hotel & Casino	2880 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RVP	1	Transient Lodging Tax - Rec Vehicle Park (PGC)
1000255.TMS-002	Club De Soleil Vacation Club	5499 W Tropicana Ave	Las Vegas	NV	Licensed	13.00%	TMS	2	Transient Lodging Tax - Timeshare (SD Outside PGC)
1003068.HOT-002	Club Hotel By Doubletree	7250 Pollock Dr	Las Vegas	NV	Licensed	12.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000099.VAC-001	Colette Chen	145 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000106.VAC-001	COLETTE CHEN	145 E Harmon Ave Ste UNIT# 11607	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000113.VAC-001	COLETTE CHEN	125 E Harmon Ave Ste #407	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000025.RES-003	Colorado Belle Hotel and Casino	2100 S Casino Dr	Laughlin	NV	Licensed	12.50%	RES	3	Transient Lodging Tax - Resort Hotel (Outside SD)
2000087.HOT-002	Comfort Inn & Suites NV 059	4375 E Craig Rd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000196.HOT-002	Conference Center of Las Vegas	6590 Bermuda Rd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000260.HOT-004	Cottonwood Cove Resort & Marina	10000 Cottonwood Cove Rd	Searchlight	NV	Licensed	10.50%	HOT	4	Transient Lodging Tax - Hotel/Motel (Outside 35 Miles)
2000094.HOT-001	Courtyard By Marriott	3275 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000259.HOT-001	Courtyard Las Vegas South	5845 Dean Martin Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000078.VAC-001	Creambn	4381 W Flamingo Rd Ste Unit 34302	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000250.HOT-002	Crown Motel	2855 Fremont St	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000035.TMS-001	Desert Club Resort	3950 Koval Ln	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
1000037.HOT-001	Desert Oasis Motel	3965 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000011.TMS-002	Desert Paradise Resort	5165 S Decatur Blvd	Las Vegas	NV	Licensed	13.00%	TMS	2	Transient Lodging Tax - Timeshare (SD Outside PGC)
2000047.HOT-001	Desert Rose	5051 Duke Ellington Way	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
1027462.HOT-001	Diamond Inn Motel	4605 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000044.TMS-001	Diamond Resorts Management, Inc.	105 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
2000010.RVP-002	Duck Creek RV Park	6635 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	RVP	2	Transient Lodging Tax - Rec Vehicle Park (SD Outside of PGC)
2000020.RES-002	Eastside Cannery	5255 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	RES	2	Transient Lodging Tax - Resort Hotel (SD Outside of PGC)
2000022.RVP-002	Echo Bay Village	600 Echo Bay Rd	Overton	NV	Licensed	13.00%	RVP	2	Transient Lodging Tax - Rec Vehicle Park (SD Outside of PGC)
2000026.RES-003	Edgewater Hotel and Casino	2020 S Casino Dr	Laughlin	NV	Licensed	12.50%	RES	3	Transient Lodging Tax - Resort Hotel (Outside SD)
2000105.VAC-001	Einstein Realty & Investments LLC	4381 W Flamingo Rd Ste 8322	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
1272801.HOT-004	El Rey Motor Lodge	430 Us Hwy 95	Searchlight	NV	Licensed	10.50%	HOT	4	Transient Lodging Tax - Hotel/Motel (Outside 35 Miles)
2000037.TMS-001	Elara, a Hilton Grand Vacations Club	80 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
2000016.RVP-002	Electric Daisy Carnival	7065 Speedway Blvd	Las Vegas	NV	Licensed	13.00%	RVP	2	Transient Lodging Tax - Rec Vehicle Park (SD Outside of PGC)
2000205.HOT-002	Element Las Vegas Summerlin	10555 Discovery Dr	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
1003639.HOT-001	Embassy Suites Convention Center La	3600 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000262.HOT-001	Emerald Suites	3684 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000263.HOT-002	Emerald Suites	4777 Cameron St	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000264.HOT-002	Emerald Suites	9145 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000279.HOT-002	Envi	4311 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000284.HOT-002	Envi South	5390 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
1000412.RES-001	Escalibur Hotel & Casino	3850 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000071.HOT-002	Extended Stay America	1550 E Flamingo Rd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000141.HOT-002	Extended Stay America	3045 S Maryland Pkwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
1000212.HOT-001	Extended Stay America #860	4270 S Valley View Blvd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000013.BKO-001	Extra Holidays LLC	265 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	BKO	1	Transient Lodging Tax - Broker (PGC)
2000087.VAC-001	EYESIU ENTERPRISES, LLC	145 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000286.HOT-002	Fairfield Inn & Suites by Marriott	355 E Warm Springs Rd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000257.HOT-001	Fairfield Inn & Suites Las Vegas South	5775 Dean Martin Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000245.HOT-001	Fairfield Inn Las Vegas Airport	3850 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
1003069.RES-001	Flamingo Las Vegas	3555 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000145.HOT-001	Fortune Hotel and Suite	325 E Flamingo Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
1003158.RES-001	Four Seasons Resort, Las Vegas	3960 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000002.RVP-004	Fun N Sun Mobile Home & RV Park	280 Cooper St	Overton	NV	Licensed	10.50%	RVP	4	Transient Lodging Tax - Rec Vehicle Park (Outside 35 miles)
2000090.HOT-002	Gateway Motel	3075 Fremont St	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000010.BKR-001	Getaways Resort Management, LLC	3700 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	BKR	1	Transient Lodging Tax - Resort Broker (PGC)
2000025.HOT-004	Glendale Motel	2300 E Glendale Blvd	Moapa	NV	Licensed	10.50%	HOT	4	Transient Lodging Tax - Hotel/Motel (Outside 35 Miles)
1000043.RES-001	Gold Coast Hotel & Casino	4000 W Flamingo Rd	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
1000080.RES-003	Golden Nugget - Laughlin	2300 S Casino Dr	Laughlin	NV	Licensed	12.50%	RES	3	Transient Lodging Tax - Resort Hotel (Outside SD)
1000010.TMS-001	Grand Desert Resort Property Owners	265 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
2000020.TMS-001	Grand Desert Tower 3 Resort Vacation Owners Associatio	4570 Koval Ln	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
2000015.TMS-002	Grandview at Las Vegas	9940 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.00%	TMS	2	Transient Lodging Tax - Timeshare (SD Outside PGC)
2000128.VAC-001	Greg Barrett	135 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000183.HOT-002	HAMPTON INN & SUITES LAS VEGAS - RED ROCK/SUMME	4280 S Grand Canyon Dr	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)
2000265.HOT-002	Hampton Inn & Suites Las Vegas Airport	6575 S Eastern Ave	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside of PGC)

2000296.HOT-002	Hampton Inn Las Vegas Strip South	7850 Giles St	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000214.HOT-001	Hampton Inn Tropicana	4975 Dean Martin Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000024.APT-001	Harbor Island Apartment	370 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	APT	1	Transient Lodging Tax - Apartments (PGC)
1009711.RES-001	Harrah's Casino Hotel Las Vegas	3475 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
1000081.RES-003	Harrah's Laughlin	2900 S Casino Dr	Laughlin	NV	Licensed	12.50%	RES	3	Transient Lodging Tax - Resort Hotel (Outside SD)
2000266.HOT-001	Heritage Inn 2 of Las Vegas, LLC	4940 Dean Martin Drive	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000122.VAC-001	Hieu Luu	125 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000125.VAC-001	Hieu Luu	2600 W Harmon Ave	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000124.VAC-001	Hieu Luu	145 E Harmon Ave Ste #3202	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000207.HOT-002	Highland Inn	8025 Dean Martin Dr	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000232.HOT-001	Hilton Garden Inn Las Vegas City Center	4655 Dean Martin Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000221.HOT-002	Hilton Garden Inn Las Vegas Strip South	7830 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000007.TMS-001	Hilton Grand Vacations Club on the Las Vegas Strip	2650 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
1003648.TMS-001	Hilton Grand Vacations Management, LLC	3575 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
1003649.TMS-001	Hilton Grand Vacations Management, LLC	455 Karen Ave	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
1017198.MHP-002	Hitchin' Post Camper Park	3640 Las Vegas Blvd N	Las Vegas	NV	Licensed	13.00%	MHP	2	Transient Lodging Tax - Mobile Home Park (SD Outside PGC)
1404624.HOT-002	Hitchin' Post Motel	3640 Las Vegas Blvd N	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000085.HOT-002	Holiday Inn Express - Nellis	4035 N Nellis Blvd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000289.HOT-001	HOLIDAY INN EXPRESS & SUITES LAS VEGAS-E TROPICANA	175 E Tropicana Ave	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000228.HOT-002	Holiday Inn Express & Suites Rainbow	6220 S Rainbow Blvd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000254.HOT-001	Holiday Inn Express Las Vegas - South	5760 Polaris Ave	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
1000004.HOT-001	Holiday Royale Homtel	4505 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000248.HOT-002	Home2 Suites Las Vegas Strip South	7740 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000290.HOT-001	Home2Suites / Hampton Inn & Suites	755 Sierra Vista Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000177.HOT-002	Homewood Suites by Hilton Las Vegas Airport Hotel	230 Hidden Well Rd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000231.HOT-001	Homewood Suites by Hilton Las Vegas City Center	4625 Dean Martin Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000061.RES-002	Hoover Dam Lodge	18000 E Us Hwy 93 South	Boulder City	NV	Licensed	13.00%	RES	2	Transient Lodging Tax - Resort Hotel (SD Outside PGC)
2000198.HOT-001	Hotel Galaxy	5201 Dean Martin Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000151.HOT-001	Howard Johnson Tropicana	165 E Tropicana Ave	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000185.HOT-001	Hyatt Place Las Vegas	4520 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000267.HOT-002	Hyatt Place Las Vegas at Silverton Village	8380 Dean Martin Dr	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000075.VAC-001	IMPI Holdings LLC	4200 S Valley View Blvd Ste Suite 2029	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000006.BKR-001	Inspirato	1625 Wazee St Ste Suite 400	Denver	CO	Licensed	13.38%	BKR	1	Transient Lodging Tax - Resort Broker (PGC)
2000008.TMS-001	Interval International Inc	851 S Rampart Blvd Ste Suite 170	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
2000115.VAC-001	James Fricker	4381 W Flamingo Rd Ste 17306	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000019.VAC-001	Jetliving Hotels LLC	145 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000034.VAC-001	Jetliving Hotels LLC	2600 W Harmon Ave	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000101.VAC-001	Junmei Rennich	125 E Harmon Ave Ste #12801	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
1490584.MHP-002	Kings Row Trailer Parks Inc	3660 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	MHP	1	Transient Lodging Tax - Mobile Home Park (SD Outside PGC)
2000038.APT-001	KYLE HOUSE APARTMENTS	4815 Decker Ln	Las Vegas	NV	Licensed	13.38%	APT	1	Transient Lodging Tax - Apartments (PGC)
2000091.HOT-001	La Quinta Inn #924	3970 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000233.HOT-001	La Quinta Inn & Suites Las Vegas Tropicana	4975 S Valley View Blvd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000230.HOT-002	La Quinta Inn & Suites - Nellis	4288 N Nellis Blvd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000237.HOT-002	La Quinta Inn and Suites Las Vegas Airport South	6560 Surrey St	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000021.RVP-002	Lake Mead RV Village	268 Lake Shore Dr	Boulder City	NV	Licensed	13.00%	RVP	2	Transient Lodging Tax - Rec Vehicle Park (SD Outside of PGC)
2000156.HOT-001	Las Vegas Airport Travelodge	5075 Koval Ln	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000201.HOT-001	Las Vegas Embassy Suites	4315 Swenson St	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000003.RVP-002	Las Vegas KOA at Sam's Town	5225 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	RVP	2	Transient Lodging Tax - Rec Vehicle Park (SD Outside of PGC)
1002696.HOT-001	Las Vegas Marriott Suites	325 Convention Center Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
1003243.RVP-002	Las Vegas Motor Speedway	6001 Las Vegas Blvd N	Las Vegas	NV	Licensed	13.00%	RVP	2	Transient Lodging Tax - Rec Vehicle Park (SD Outside of PGC)
2000008.RVP-002	Las Vegas Motorcoach Resort Owners Association	8175 Arville St	Las Vegas	NV	Licensed	13.00%	RVP	2	Transient Lodging Tax - Rec Vehicle Park (SD Outside of PGC)
2000023.TMS-001	Las Vegas Resort Owners Association	3950 Koval Ln	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
2000004.RVP-002	Las Vegas RV Resort	3890 S Nellis Blvd	Las Vegas	NV	Licensed	13.00%	RVP	2	Transient Lodging Tax - Rec Vehicle Park (SD Outside of PGC)
2000110.HOT-001	Las Vegas Staybridge Suites	5735 Dean Martin Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000062.RES-003	Laughlin River Lodge	2700 S Casino Dr	Laughlin	NV	Licensed	12.50%	RES	3	Transient Lodging Tax - Resort Hotel (Outside SD)
2000086.VAC-001	Linas Balaisis	135 E Harmon Ave Ste Unit 3015	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000192.HOT-002	Lynchorn Resort Hotel	5288 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000016.HOT-002	Lucky Cuss Motel	3305 Fremont St	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
1000172.RES-001	Luxor Hotel And Casino	3900 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000009.VAC-001	Luxury Suites International, LLC	5115 S Decatur Blvd Ste Suite 200	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000084.VAC-001	LV 700, LLC	125 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
1003046.RES-001	Mandalay Bay Resort And Casino	3950 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000005.HOT-002	Manor Suites	7230 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
1024807.HOT-001	Mardi Gras Inn	3500 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000017.TMS-001	Marriott's Grand Chateau	75 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
1024583.MHP-002	Maycliff Camperland	4001 E Sahara Ave	Las Vegas	NV	Licensed	13.00%	MHP	2	Transient Lodging Tax - Mobile Home Park (SD Outside PGC)
1003821.RES-001	MGM Grand Hotel/Casino	3799 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000025.MHP-002	MHC TT, Inc.	4295 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	MHP	2	Transient Lodging Tax - Mobile Home Park (SD Outside PGC)
1000195.RES-001	Mirage Casino Hotel, The	3400 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000152.HOT-001	Motel 6 (#0067)	195 E Tropicana Ave	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000153.HOT-001	Motel 6 (#1324)	5085 Dean Martin Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000154.HOT-002	Motel 6 (#1337)	4125 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000255.HOT-001	Motel 8 Plus Vegas	3961 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000017.HOT-003	MT. CHARLESTON CABINS ASSOCIATION	5355 Kyle Canyon Rd	Mt Charleston	NV	Licensed	12.50%	HOT	3	Transient Lodging Tax - Hotel/Motel (within 35 Outside SD)
2000243.HOT-002	Naples Enclaves, LLC.	712 E Naples Dr Ste Unit #5	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000088.HOT-002	Nellis AFB Suites	4555 Las Vegas Blvd N	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000034.HOT-002	Nellis Gate	4340 Las Vegas Blvd N	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
1036765.TMS-001	NEVADA JOCKEY CLUB INTERVAL OWNERS ASSOCIATION	3700 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
1002189.RES-001	New York New York Hotel & Casino	3790 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000247.HOT-004	NORTH SHORE INN	520 N Moapa Valley Blvd	Overton	NV	Licensed	10.50%	HOT	4	Transient Lodging Tax - Hotel/Motel (Outside 35 Miles)
2000083.VAC-001	NORTHWOODS SERVICING, LLC	135 E Harmon Ave Ste #3215,3409,2507,15-711,33-709,22-70	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000097.VAC-001	NORTHWOODS SERVICING, LLC	125 E Harmon Ave Ste #2515,3019, 33-805,25-805	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000111.VAC-001	NORTHWOODS SERVICING, LLC	145 E Harmon Ave Ste Units 3207,2517,34-619,34-621,32-604	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000001.RVP-002	Oasis Las Vegas RV Resort	2711 W Windmill Ln	Las Vegas	NV	Licensed	13.00%	RVP	2	Transient Lodging Tax - Rec Vehicle Park (SD Outside of PGC)
1002344.RES-002	Orleans Hotel & Casino, The	4500 W Tropicana Ave	Las Vegas	NV	Licensed	13.00%	RES	2	Transient Lodging Tax - Resort Hotel (SD Outside PGC)
2000076.RES-001	Oyo Hotel & Casino Las Vegas	115 E Tropicana Ave	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000008.HOC-001	Palms Place	4381 W Flamingo Rd	Las Vegas	NV	Licensed	13.38%	HOC	1	Transient Lodging Tax - Condominium Hotel (PGC)
2000032.RES-001	Paris Las Vegas	3655 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
1002194.RES-001	Park MGM	3770 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000103.VAC-001	Patrick W Wilkes/Louis Schachter	145 E Harmon Ave Ste Unit#3705	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000273.HOT-002	Perfect Inn	3045 Fremont St	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000037.RES-001	Planet Hollywood Resort & Casino	3667 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000022.HOT-004	Plaza Motel	207 S Moapa Valley Blvd	Overton	NV	Licensed	10.50%	HOT	4	Transient Lodging Tax - Hotel/Motel (Outside 35 Miles)
2000073.VAC-001	PLC	135 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000028.TMS-001	Polo Towers	3745 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
2000079.VAC-001	Priapism II LLC	4381 W Flamingo Rd Ste 57304	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000015.MHP-004	Primm Valley Resort & Casino	31900 Las Vegas Blvd S	Jean	NV	Licensed	10.50%	MHP	4	Transient Lodging Tax - Mobile Home Park (Outside of 35 Miles)
2000023.RES-003	Primm Valley Resort & Casino	31900 Las Vegas Blvd S	Jean	NV	Licensed	12.50%	RES	3	Transient Lodging Tax - Resort Hotel (Outside SD)
2000108.VAC-001	Qing David He	2000 N Fashion Show Dr Ste Unit 4702	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000017.RES-002	Red Rock Casino Resort Spa	11011 W Charleston Blvd	Las Vegas	NV	Licensed	13.00%	RES	2	Transient Lodging Tax - Resort Hotel (SD Outside PGC)
2000037.APT-002	Red Rock Pointe Retirement Community LLC	4445 S Grand Canyon Dr	Las Vegas	NV	Licensed	13.00%	APT	2	Transient Lodging Tax - Apartments (SD Outside PGC)
1000285.HOT-001	Red Roof Inn	4350 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000242.HOT-001	Renaissance Las Vegas Hotel	3400 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
1000088.HOT-001	Residence Inn By Marriott	3225 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
1003027.HOT-001	Residence Inn By Marriott Hughes Ce	370 Hughes Center Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)

2000212.HOT-002	Residence Inn Las Vegas Airport	7690 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000256.HOT-001	Residence Inn Las Vegas South	5875 Dean Martin Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000007.BKO-001	Resort Rental, LLC	9998 N Michigan Rd	Carmel	IN	Licensed	13.38%	BKO	1	Transient Lodging Tax - Broker (PGC)
2000017.BKO-002	Resort Rental, LLC	9998 N Michigan Rd	Carmel	IN	Licensed	13.00%	BKO	2	Transient Lodging Tax - Broker (SD Outside PGC)
1000109.RES-001	Rio Suite Hotel & Casino	3700 W Flamingo Rd	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
1751772.RES-003	Riverside Resort & Casino	1650 S Casino Dr	Laughlin	NV	Licensed	12.50%	RES	3	Transient Lodging Tax - Resort Hotel (Outside SD)
1018392.RVP-004	Riverside Resort & Casino	1650 S Casino Dr	Laughlin	NV	Licensed	10.50%	RVP	4	Transient Lodging Tax - Rec Vehicle Park (Outside 35 miles)
2000035.MHP-002	Riviera RV	2200 Palm St	Las Vegas	NV	Licensed	13.00%	MHP	2	Transient Lodging Tax - Mobile Home Park (SD Outside PGC)
2000091.VAC-001	RizingHigh LLC	4381 W Flamingo Rd Ste Unit #27316	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
1000031.RVP-002	Road Runner R V Park	4711 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	RVP	2	Transient Lodging Tax - Rec Vehicle Park (SD Outside of PGC)
2000090.VAC-001	ROBERTSON HOLDINGS LLC	145 E Harmon Ave Ste 3117	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000064.RES-001	Sahara Las Vegas	2535 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
1028749.RES-002	Sam's Town Hotel/Gambling Hall	5111 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	RES	2	Transient Lodging Tax - Resort Hotel (SD Outside PGC)
2000094.VAC-001	SCH TKP	4381 W Flamingo Rd	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000120.VAC-001	SCH TKP LLC	145 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000219.HOT-001	Serene Vegas, an InnPlace Resort	455 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000010.APT-002	Shelter Island	3770 Swenson St	Las Vegas	NV	Licensed	13.00%	APT	2	Transient Lodging Tax - Apartments (SD Outside PGC)
2000269.HOT-002	Shelter Island Apartments	3770 Swenson St	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
20000271.HOT-002	SHERWOOD APARTMENTS	2592 Sherwood St	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000113.HOT-002	Siegel Slots and Suites	5011 E Craig Rd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000011.APT-002	Siegel Suites Boulder	4823 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	APT	2	Transient Lodging Tax - Apartments (SD Outside PGC)
2000187.HOT-002	Siegel Suites Boulder 2	3625 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000222.HOT-002	Siegel Suites Boulder 3	4240 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000013.APT-001	Siegel Suites Checkmate	4755 Deckow Ln	Las Vegas	NV	Licensed	13.38%	APT	1	Transient Lodging Tax - Apartments (PGC)
2000188.HOT-002	Siegel Suites Craig	5230 E Craig Rd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000215.HOT-001	Siegel Suites Select Convention Center	220 Convention Center Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000194.HOT-002	Siegel Suites Select Flamingo	2530 E Flamingo Rd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000193.HOT-002	Siegel Suites Select LVBD	7260 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000034.APT-002	Siegel Suites Sierra Vista	920 Sierra Vista Dr	Las Vegas	NV	Licensed	13.00%	APT	2	Transient Lodging Tax - Apartments (SD Outside PGC)
2000023.APT-001	Siegel Suites Swenson	700 E Flamingo Rd	Las Vegas	NV	Licensed	13.38%	APT	1	Transient Lodging Tax - Apartments (PGC)
2000186.HOT-001	Siegel Suites Tropicana	3890 Graphic Center Dr	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000189.HOT-001	Siegel Suites Twain	455 E Twain Ave	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000033.APT-001	Siegel Suites Twain 3	454 E Twain Ave	Las Vegas	NV	Licensed	13.38%	APT	1	Transient Lodging Tax - Apartments (PGC)
2000108.HOT-002	Siegel Suites Twain II	955 E Twain Ave	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000035.APT-001	Siegel Suites Twain IV	446 E Twain Ave	Las Vegas	NV	Licensed	13.38%	APT	1	Transient Lodging Tax - Apartments (PGC)
2000101.HOT-002	Siegel Suites-Cambridge	3825 Cambridge St	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000283.HOT-002	Siena Suites	6555 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
1003788.RES-001	Silver Sevens Hotel & Casino	4100 Paradise Rd	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
1002494.RES-002	Silverton Casino Lodge Las Vegas	3333 Blue Diamond Rd	Las Vegas	NV	Licensed	13.00%	RES	2	Transient Lodging Tax - Resort Hotel (SD Outside PGC)
2000161.HOT-002	Skyline Motel	3430 Las Vegas Blvd N	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000191.HOT-001	Sonesta Simply Suites Las Vegas	4034 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000016.RES-002	South Point Hotel and Casino	9777 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.00%	RES	2	Transient Lodging Tax - Resort Hotel (SD Outside PGC)
1000135.HOT-002	Sportsman's Royal Manor LLC	5600 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000229.HOT-001	Springhill Suites Las Vegas Convention Center	2989 Paradise Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000088.VAC-001	Stripviewsuites.com	4381 W Flamingo Rd	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
1000214.HOT-001	Sun Harbor Budget Suites	4205 W Tropicana Ave	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000115.HOT-002	Sunset Motel	6000 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000280.HOT-002	Super 8	4435 Las N Vegas Blvd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000174.HOT-001	Super 8 Las Vegas	4250 Koval Ln	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000261.HOT-001	T.P. Heritage Inn of Las Vegas, LLC	4920 Dean Martin Drive	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000006.TMS-002	Tahiti Vacation Club	5101 W Tropicana Ave	Las Vegas	NV	Licensed	13.00%	TMS	2	Transient Lodging Tax - Timeshare (SD Outside PGC)
2000018.TMS-002	Tahiti Village Vacation Club	7200 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.00%	TMS	2	Transient Lodging Tax - Timeshare (SD Outside PGC)
2000037.VAC-001	Tas Properties LLC	125 E Harmon Ave Ste Unit# 301	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000102.VAC-001	TBI Capital Investments LLC	4381 W Flamingo Rd Ste Unit# 29319	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000042.TMS-002	The Berkley, Las Vegas	8380 Dean Martin Dr	Las Vegas	NV	Licensed	13.00%	TMS	2	Transient Lodging Tax - Timeshare (SD Outside PGC)
2000003.TMS-002	The Cliffs At Peace Canyon	4550 S Grand Canyon Dr	Las Vegas	NV	Licensed	13.00%	TMS	2	Transient Lodging Tax - Timeshare (SD Outside PGC)
2000039.RES-001	The Cosmopolitan of Las Vegas	3708 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000024.RES-001	The Cromwell	3595 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000018.RES-001	The LINQ Hotel & Casino	3535 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000072.RES-003	The New Pioneer	2200 S Casino Dr	Laughlin	NV	Licensed	12.50%	RES	3	Transient Lodging Tax - Resort Hotel (Outside SD)
2000002.HOC-001	The Platinum Hotel and Spa	11 E Flamingo Rd	Las Vegas	NV	Licensed	13.38%	HOC	1	Transient Lodging Tax - Condominium Hotel (PGC)
2000246.HOT-003	The Retreat On Charleston Peak	2755 Kyle Canyon Rd	Mt Charleston	NV	Licensed	12.50%	HOT	3	Transient Lodging Tax - Hotel/Motel (within 35 Outside SD)
2000258.HOT-001	The Rita Suites	344 E Desert Inn Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000244.HOT-002	The Rubix	5300 E Craig Rd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000001.HOC-001	The Signature at MGM Grand	145 E Harmon Ave Ste Tower A, B & C	Las Vegas	NV	Licensed	13.38%	HOC	1	Transient Lodging Tax - Condominium Hotel (PGC)
2000072.HOT-002	The Suites	4855 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000073.HOT-002	The Suites	4625 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000006.VAC-001	TM Properties	145 E Harmon Ave Ste Tower A, Unit 521	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000123.VAC-001	TOWER ONE LLC	145 E Harmon Ave Ste 36602	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000062.HOT-002	Town & Country Manor II	4360 Boulder Hwy	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000287.HOT-002	TOWNEPLACE SUITES BY MARRIOTT	355 E Warm Springs Rd	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000114.HOT-001	Travelodge Southstrip	3735 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
2000106.HOT-001	Travelsuites Inn, Limited Liability Company	2830 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
1000169.RES-001	Treasure Island	3300 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000038.RES-001	Tropicana Las Vegas	3801 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
1000076.RES-003	Tropicana Laughlin Hotel & Casino	2121 S Casino Dr	Laughlin	NV	Licensed	12.50%	RES	3	Transient Lodging Tax - Resort Hotel (Outside SD)
2000236.HOT-002	Tru by Hilton	6862 Gillespie Street	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000005.HOC-001	Trump International Hotel & Tower Las Vegas	2000 N Fashion Show Dr	Las Vegas	NV	Licensed	13.38%	HOC	1	Transient Lodging Tax - Condominium Hotel (PGC)
2000001.RES-001	Tuscany Las Vegas	255 E Flamingo Rd	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000118.VAC-001	VACATION ELITE LLC	3700 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000119.VAC-001	Vacation Elite LLC	135 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000121.VAC-001	Vacation Elite LLC	4200 S Valley View Blvd Ste 2027	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000130.VAC-001	Vacation Elite LLC	2600 W Harmon Ave Ste 18026	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000041.TMS-001	Vacation Internationale, Inc.	105 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
2000034.RES-001	Vdara	2600 W Harmon Ave	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000095.VAC-001	VEGAS GRAND GETAWAY, INC.	3700 Las Vegas Blvd S Ste Unit #1150	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
1003089.RES-001	Venetian Resort Hotel Casino / Palazzo Resort Hotel Casino	3325 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000035.VAC-001	Vimal & Aditi Chopra	125 E Harmon Ave Ste #517	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000078.RES-001	Virgin Hotels Las Vegas	4455 Paradise Rd	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000127.VAC-001	Vladislav Mlagkostouppov	211 E Flamingo Rd Ste 919	Las Vegas	NV	Licensed	13.38%	VAC	1	Transient Lodging Tax - Vacation Rentals (PGC)
2000004.BKR-001	VVV Rental, LLC	2626 E Oakland Park Blvd	Ft Lauderdale	FL	Licensed	13.38%	BKR	1	Transient Lodging Tax - Resort Broker (PGC)
2000009.BKR-002	VVV Rental, LLC	2626 E Oakland Park Blvd	Ft Lauderdale	FL	Licensed	13.00%	BKR	2	Transient Lodging Tax - Resort Broker (SD Outside PGC)
2000204.HOT-002	Walden Motel	3085 Fremont St	Las Vegas	NV	Licensed	13.00%	HOT	2	Transient Lodging Tax - Hotel/Motel (SD Outside PGC)
2000074.RES-001	Waldorf Astoria Las Vegas	3752 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000043.TMS-002	Westgate Flamingo Bay	5625 W Flamingo Rd	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)
2000054.RES-001	Westgate Las Vegas Resort & Casino	3000 Paradise Rd	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000249.HOT-001	Westin Las Vegas Hotel & Spa	160 E Flamingo Rd	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Resort Hotel (PGC)
2000027.RES-003	Whiskey Pete's Hotel & Casino	100 W Primm Blvd	Jean	NV	Licensed	12.50%	RES	3	Transient Lodging Tax - Resort Hotel (Outside SD)
1000040.HOT-001	White Sands Motel	3889 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	HOT	1	Transient Lodging Tax - Hotel/Motel (PGC)
1002942.RES-001	Wild Wild West Gambling Hall & Hotel	3330 W Tropicana Ave	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
2000002.TMS-002	Worldmark The Club	4225 Spencer St	Las Vegas	NV	Licensed	13.00%	TMS	2	Transient Lodging Tax - Timeshare (SD Outside PGC)
2000010.TMS-002	Worldmark, The Club	8601 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.00%	TMS	2	Transient Lodging Tax - Timeshare (SD Outside PGC)
2000034.TMS-002	Worldmark, The Club	5275 W Tropicana Ave	Las Vegas	NV	Licensed	13.00%	TMS	2	Transient Lodging Tax - Timeshare (SD Outside PGC)
2000016.BKO-001	WOW Condo Rentals	265 E Harmon Ave	Las Vegas	NV	Licensed	13.38%	BKO	1	Transient Lodging Tax - Broker (PGC)
2000040.TMS-001	Wyndham Desert Blue	3200 W Twain Ave	Las Vegas	NV	Licensed	13.38%	TMS	1	Transient Lodging Tax - Timeshare (PGC)

2000013.RES-001	Wynn Las Vegas / Encore at Wynn Las Vegas	3131 Las Vegas Blvd S	Las Vegas	NV	Licensed	13.38%	RES	1	Transient Lodging Tax - Resort Hotel (PGC)
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