

## Douglas County Room Tax Collection and Distribution

### Lake Tahoe Township Room Tax - 14% of Gross Rental Receipts Distributed To:

Distribution to Tahoe Douglas Visitors Authority	60.70%
Retained by Douglas County	32.16%
Distribution to Lake Tahoe Visitors Authority - Minus \$75,000 per year to LTSSCOC	4.46%
Distribution to Lake Tahoe South Shore Chamber of Commerce	\$75,000
Distribution to State of Nevada Dept of Taxation	2.68%
	100.00%

### Lake Tahoe Township \$5 Per Night Surcharge Distributed To:

Distribution to Tahoe Douglas Visitors Authority	99.00%
Retained by Douglas County	1.00%
	100.00%

### East Fork Township Room Tax - 13% of Gross Rental Receipts Distributed To:

Retained by Douglas County	54.08%
Distribution to Carson Valley Visitors Authority	43.04%
Distribution to State of Nevada Dept of Taxation	2.88%
	100.00%

*Last updated 1/30/2021*

**Lake Tahoe Township Douglas County Room Tax Collection and Distribution**

<b>Transient Occupancy Tax (TOT) - (Rate Effective October 1, 1997)</b>			
<b>Collection</b>	<b>Distribution</b>		<b>Purpose</b>
8%	.08% Admin Fee (1% of 8%)	Douglas County	DCLT Law Sec 26(2)
	1%	TDVA	DCLT Law Sec 26(3)
	4.498% (65% of 6.92% (8%-1%-.08%))	TDVA	DCLT Law Sec 26(4)b - Exclusively for advertising, publicizing and promoting tourism and recreational facilities as provided in section 28 of the Douglas County Lodgers Tax Law
	2.422% (35% of 6.92% (8%-1%-.08%))	Douglas County	DCLT Law Sec 26(4)b - The amount of tax in excess of five percent must be used exclusively for advertising, publicizing and promoting the recreational facilities for the attraction of tourists and vacationers to the county.
Tourism Surcharge \$5/room night	1% of \$5 per night	Douglas County	DCLT Law Sec 26(2)
	99% of \$5 per night	TDVA	DCLT Law Sec 26(5)

<b>Transient Lodging License Tax (TLLT) - (Rate Effective August 1, 2010)</b>			
<b>Collection</b>	<b>Distribution</b>		<b>Purpose</b>
4%	1%	Douglas County	3.070.110 A - To fund the County's economic vitality efforts and to repair, replace, improve, acquire and protect Douglas County's parks, recreation assets and facility reserves adequate to operate safe and functioning parks and recreation facilities and equipment.
	2%	TDVA	3.070.110 B - To increase and support special events and tourism related venues, participate in research, marketing and advertising, support technology driven enhancements in order to grow the tourism economy in Douglas County.
	1%	TDVA	3.070.110 C - Solely for the purpose of studying the feasibility of, planning for, operating, and/or funding economic redevelopment projects within the Lake Tahoe Township.

<b>Transient Lodging Rental Tax (TLRT) - (Rate Effective July 1, 2017)</b>			
<b>Collection</b>	<b>Distribution</b>		<b>Purpose</b>
1%	0.375% (3/8 of 1%)	State of NV Dept of Taxation	NRS 244.3353 & DCC 3.14.030 A - For deposit with the state treasurer for credit to the fund for the promotion of tourism. Cannot be spent on recreation facilities.
	.625% (5/8 of 1%): <b>\$75,000/yr to LTSSCOC, remainder to TDVA</b>	LTSSCOC/LTVA	NRS 244.3354 & DCC 3.14.030 A, Resolution 2020R-067 - To advertise the resources of the county related to tourism, including available accommodations, transportation, entertainment, natural resources and climate, and to promote special events related thereto.
1%	1%	Douglas County	NRS 244.33512 & DCC 3.14.030 B - Transportation within a specified transportation district.
<b>14%</b>	<b>14%</b>		

\* Stated in terms of percentage of gross room tax sales revenue collected

**Acronyms**

- TDVA Tahoe-Douglas Visitors Authority
- LTVA Lake Tahoe Visitors Authority
- LTSSCOC Lake Tahoe South Shore Chamber of Commerce
- DCLT Law Douglas County Lodgers Tax Law, being chapter 639, Statutes of Nevada 1969, as last amended by Sec. 32 and 33 of the TDVA Act, being chapter 496, Statutes of Nevada
- DCC Douglas County Code

**East Fork Township Douglas County Room Tax Collection and Distribution**

**Transient Occupancy Tax (TOT) - (Rate Effective October 1, 1997)**

Collection	Distribution		Purpose
7%	.08% (1% of 8% Admin Fee)	Douglas County	DCLT Law Sec 34 - defray costs of collection/admin
1%	2.97% (3% less 1% Admin Fee)	CVVA	DCLT Law Sec 34 - to build/operate airports, rec facilities & combined facilities. Resolution 2020R-068 allocates 3% less 1% admin fee to CVVA. Any amount in excess of 5 percent must be used exclusively for advertising, publicizing and promoting tourism and recreational facilities.
	4.95% (5% less 1% Admin Fee)	Douglas County	DCLT Law Sec 34 - collection & admin of tax, airports, recreational facilities and advertising/promotion or fund reserves thereof

**Transient Lodging License Tax (TLLT) - (Rate Effective August 1, 2010)**

Collection	Distribution		Purpose
3%	1%	Douglas County	3.070.110 A - To fund the County's economic vitality efforts and to repair, replace, improve, acquire and protect Douglas County's parks, recreation assets and facility reserves adequate to operate safe and functioning parks and recreation facilities and equipment.
	2%	CVVA	3.070.110 B - To strengthen the economic health of Douglas County, both in the Carson Valley and the Lake Tahoe Township, by promoting tourism. To increase and support special events and tourism related venues, participate in research, marketing and advertising, support technology driven enhancements.

**Transient Lodging Rental Tax (TLRT) - (Rate Effective July 1, 2017)**

Collection	Distribution		Purpose
1%	0.375% (3/8 of 1%)	State of NV Dept of Taxation	NRS 244.3353 & DCC 3.14.030 A - For deposit with the state treasurer for credit to the fund for the promotion of tourism
	.625% (5/8 of 1%)	CVVA	NRS 244.3353 & DCC 3.14.030 A/ Resolution 2020R-068 - To advertise the resources of the county related to tourism, including available accommodations, transportation, entertainment, natural resources and climate, and to promote special events related thereto.
1%	1%	Douglas County	NRS 244.33512 & DCC 3.14.030 B - Transportation within a specified transportation district
<b>13%</b>	<b>13%</b>		

\* All portions stated in terms of percentage of gross room tax sales revenue collected

**Acronyms**

- DCLT Douglas County Lodgers Tax Law, being chapter 639, Statutes of Nevada 1969
- DCC Douglas County Code
- CVVA Carson Valley Visitors Authority

Last updated 1/30/2021