



# CITY OF LAS VEGAS ROOM TAX REVENUE REPORT

“...The operator is liable to the City for such taxes whether or not they are actually collected from the paying guest. Such taxes shall be paid to the Department by the licensee on or before the fifteenth day of the month following the month in which the taxes accrued and shall be deemed delinquent if not paid on or before such date.”

L.V.M.C. 4.20.070

RMT14-1038  
ROBIN BUNDY  
2200 JAMAICA CT  
LAS VEGAS, NV 89117

**Payment must be received on or before 9/15/2017 to avoid Penalty Charges.**

**Failure to pay these taxes on time may result in a lien being filed against the property per NRS 268.095**

**Please use top portion to perform calculations and then transfer to payment stub.**

For taxes collected during the Month of: **August** Due Date: **9/1/2017**

Account #: **RMT14-1038**

						Tax	
	Gross Room Revenue	( - )	Allowable Deductions	( = )	Taxable Room Revenue	(* 13 %)	<input type="text"/>
1	<input type="text"/>	minus	2 <input type="text"/>	equals	3 <input type="text"/>	mult.	4 <input type="text"/>
					Box 1 minus Box 2		( 13 % of Box 3)

5. 2% Collection Allowable Disc.:..... \_\_\_\_\_  
(2% of Box 4 if paid on or before the 15th.  
If paying after the 15th enter zero)

6. Subtotal/Tax Due: ..... \_\_\_\_\_  
(Box 4 minus Line 5)

7. 10% Late Penalty:..... \_\_\_\_\_  
(10% of Box 4. If paying before the 15th, enter zero)

8. Late Interest at 1.5%/Month or fraction thereof:..... \_\_\_\_\_  
(1.5% of Box 4. If paying before the 15th, enter zero)

9. Subtotal/Tax Due: ..... \_\_\_\_\_  
(Line 6 plus Line 7 plus Line 8)

10. Previous Month Arrears/Credit:..... \_\_\_\_\_

11. Total Tax Due:..... \$ \_\_\_\_\_  
(Line 9 plus or minus Line 10)

**PAYMENT MAY BE MADE IN THE ENCLOSED ENVELOPE TO:**  
CITY OF LAS VEGAS  
Department of Finance  
495 S. Main St., 4th Floor  
Las Vegas, Nevada 89101

**CHECK #:** \_\_\_\_\_

**KEEP THIS PORTION FOR YOUR RECORDS**

PLEASE NOTE  
CHANGES ON BILL  
↓ DETACH ↓  
FM-0145-11-12 (rev 2/15)  
Form 200

↑ DETACH ↑

RETURN THIS PORTION WITH PAYMENT CITY OF LAS VEGAS ROOM TAX REPORT for taxes collected during the Month of: **August** DUE DATE **9/1/2017**

ESTABLISHMENT NAME: **ROBIN BUNDY** ADDRESS: **2200 Jamaica Ct** AMOUNT PAID \$  (FROM LINE 11)

ACCOUNT #: **RMT14-1038** MAIL ADDRESS:

	Gross Room Revenue	( - )	Allowable Deductions	( = )	Taxable Room Revenue	(*13 %)	Tax	
1	<input type="text"/>	minus	2 <input type="text"/>	equals	3 <input type="text"/>	mult.	4 <input type="text"/>	Collected
					Box 1 minus Box 2		( 13 % of Box 3)	Calculated

5. 2% Collection Allowable Disc.:..... \_\_\_\_\_

6. Subtotal/Tax Due: ..... \_\_\_\_\_

7. 10% Late Penalty:..... \_\_\_\_\_ Signature: \_\_\_\_\_

8. 1.5% Month Late Interest: ..... \_\_\_\_\_ Date: \_\_\_\_\_

9. Subtotal/Tax Due: ..... \_\_\_\_\_

10. Previous Month Arrears/Credit:..... \_\_\_\_\_

11. Total Tax Due:..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ Contact Tel: \_\_\_\_\_

# CITY OF LAS VEGAS, NEVADA • ROOM TAX

## CUSTOMER SERVICE

Visit our website at [www.lasvegasnevada.gov](http://www.lasvegasnevada.gov) for hours of operation, location, and other information required to conduct business in the city of Las Vegas. Assistance is also available Monday through Thursday at 333 North Rancho Drive.

## OUT-OF-BUSINESS

You must formally notify Business Licensing if your business has CLOSED or you will continue to be subject to fees, penalties, and collections. All unpaid balances must be paid prior to closing. If your business has closed, complete and submit an Out-of-Business form on-line at [www.LasVegasNevada.gov/faces/home/planning/closing-a-business](http://www.LasVegasNevada.gov/faces/home/planning/closing-a-business) or e-mail [License@LasVegasNevada.gov](mailto:License@LasVegasNevada.gov). *Do not use this billing statement as your written notice of closure.*

## PENALTY CHARGE

If payment is not received by our office within 15 days of the due date, a penalty of 10% shall be assessed. This assessment shall be on the greater amount of tax collected/calculated as shown in **box 4**. Additionally, if the 15th falls on a weekend or holiday, **the due date does not become the next business day**. For example, if the 15th falls on a Monday and that Monday is a holiday, room tax must be paid by 5:00 p.m. on the previous Thursday, the 12th.

## INTEREST CHARGE

If payment is not received by our office within 15 days of the due date, an interest charge of 1.5% percent per month or fraction thereof will be assessed. This assessment shall be on the greater amount of tax collected/calculated as shown in **box 4**. Additionally, if the 15th falls on a weekend or holiday, **the due date does not become the next business day**. For example, if the 15th falls on a Monday and that Monday is a holiday, room tax must be paid by 5:00 p.m. on the previous Thursday, the 12th.

## RESIDENT GUESTS

*"Occupants renting rooms...shall pay the tax for the first thirty days of continuous occupancy regardless of the period upon which the rental is based..."*

L.V.M.C. 4.20.040

## 2% COLLECTION DISCOUNT

If payment is received by our office within 15 days of the due date, the operator can deduct 2% percent of the greater amount of tax collected/calculated as shown in **box 4** *"...the amount of tax collected, providing that all the taxes due the City are paid to the Department on or before the fifteenth day of the month following the month for which the tax is due..."*

L.V.M.C. 4.20.060

## CALCULATING BOX 4

Report the greater amount of fees collected or fees calculated. If fees collected are greater than the tax calculated, you report the fees collected. If the fees calculated are greater than the fees collected, you report the fees calculated. Room tax *"... shall be collected by the operator from the paying guest and shown as an add-on to the charge for occupancy of the room. The operator is liable to the City for such taxes whether or not they are collected from the paying guest..."*

L.V.M.C. 4.20.070

## UNPAID ROOM TAX

Failure to pay your room tax bill on time may result in a lien being filed against the property. *"...5. Any license tax levied under the provisions of this section constitute a lien upon the real and personal property of the business upon which the tax was levied until the tax is paid."*

N.R.S. 268.095 (5)

## LIEN RELEASE

To release a lien, all delinquent charges must be paid and **\$32.00 per recorded lien** must be paid to the City of Las Vegas for recording each lien release.

## PROPERTY OWNER LIABILITY

The legal owner of the property is ultimately responsible for all room tax bills. Owners who have designated someone else to be responsible for paying this bill should monitor the account. If you should move or sell your property, it is your responsibility to notify our office of those changes.