AGENDA ITEM DEVELOPMENT REPORT

OFFICE OF THE COUNTY MANAGER
CLARK COUNTY, NEVADA

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Date: 07/23/2026 Agenda Date: 08/4/2026

Originating Department: Business License

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Deputy DA: Jeff Rogan

Issue: **ACCOMMODATIONS FACILITATOR ORDINANCE**

Subject/Title:

Ordinance Amending Chapter 7.110 of the Clark County Code pertaining to Accommodations Facilitators

Recommended Action:

Approve, adopt, and authorize the Chair to sign an ordinance amending Title 7, Chapter 7.110 of the Clark County Code.

Summary:

With the proliferation of short-term residential rental units within the County, the Nevada State Legislature approved Assembly Bill 363 (AB 363), which was signed by the Governor on June 4, 2021. AB 363, now codified at NRS 244.35351-244.35359, required Clark County to adopt and enforce ordinances regulating short-term rental units and accommodations facilitators (which are commonly known as short-term rental hosting platforms).

On June 21, 2022, the Board adopted ordinances amending Title 7 of the Clark County Code to require short-term rental units and accommodations facilitators to obtain business licenses and comply with certain regulations.

This proposed ordinance makes several material[1] amendments to original ordinance regulating accommodations facilitators as follows:

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[1] The proposed ordinance also makes minor amendments to correct clerical error such as orthography and mistakes in numbering sections and references thereto.

Sec. 2 CCC § 7.00.060

NRS 244.335(1) permits the County to impose and collect a license fee on all businesses regulated by the County. Existing Code provides that an accommodations facilitator must pay a fee based upon the number of short-term rental units within the County that are listed or advertised on the hosting platform.

This amendment clarifies that the annual license fee is calculated based upon the number of short-term rental units within the County, exclusive of those short-term rental units which are located within incorporated cities.

Sec. 7 CCC § 7.110.080(a)

Existing Code requires an accommodations facilitator to verify that a short-term rental unit has obtained a County business license before it may be listed or advertised on the hosting platform.

This amendment eliminates the requirement that an accommodations facilitator verify licensure before listing or advertising the short-term rental unit. Instead, it prohibits an accommodations facilitator from accepting or facilitating a rental of a short-term rental unit unless the accommodations facilitator has first verified that the short-term rental unit possesses a valid unexpired Clark County business license. This amendment also requires an accommodations facilitators to use an electronic verification system if Department of Business License were to create such a system.

Sec. 7 CCC § 7.110.080(b)

Existing Code provides that an accommodations facilitator must require all listings and advertisements on the hosting platform to contain the short-term rental license number issued by the department, the state business license number, and maximum occupancy limit for the short-term rental unit.

This amendment clarifies that this regulation applies only to those listings and advertisements which are authored by the accommodations facilitator itself.

Sec. 7 CCC § 7.110.080(c)

Existing Code imposes a duty on an accommodations facilitator to "deactivate" all listings which do not contain a valid state or county business license number. Code also requires an accommodations facilitator to "deactivate" any listing or advertising which the department requests to be removed from the hosting platform.

To "deactivate" means to remove the capability of the accommodations facilitator to process a rental transaction for a short-term rental unit.

This amendment clarifies that an accommodations facilitator must only deactivate a listing for an unlicensed short-term rental unit on its platform; however, the listing does not need to be removed and may remain posted on the platform.

Sec. 7 CCC § 7.110.080(d)

Existing Code requires an accommodations facilitator to collect transient lodging taxes on behalf of any "residential unit" utilizing the hosting platform.

This amendment clarifies that an accommodations facilitator may only collect transient lodging taxes from a short-term rental unit utilizing its platform and not on behalf of any other type of transient lodging establishment (such as hotels, motels, and vacation homes) which also utilize the platform.

Sec. 7 CCC § 7.110.080(e)

Existing Code requires an accommodations facilitator to provide certain data to the Department of Business License to ensure the proper collection and remittance of combined transient lodging taxes as provided in CCC Ch. 4.08.

This amendment revises those provisions to eliminate the required monthly report; requires an accommodations facilitator to retain such data for a period of three years; requires an accommodations facilitator to provide the data to the Department upon request only for the purposes of determining compliance with CCC Ch. 4.08; and deems the data confidential.

Sec. 7 CCC § 7.110.080(f)

NRS 244.1545(1) requires an accommodations facilitator to submit a quarterly report to Clark County and the Department of Taxation setting forth: (a) the number of bookings, listings, owners and lessees for the county; (b) the average number of bookings per listing for the county; (c) current year-to-date booking value for the county; (d) Current year-to-date revenue collected from all rentals through the accommodations facilitator in the county, disaggregated by owner or lessee; and (e) The average length of a rental in the county.

Clark County's existing Code requires the accommodations facilitator to submit the report to the department on a monthly basis and, further, requires the inclusion of "any other information as the department may deem necessary."

This amendment requires the accommodations facilitator to submit the required report to the department on a quarterly basis and provides that the information that may be requested by the County must only be used for the purposes of determining compliance with state, federal or local laws.

Sec. 9 CCC § 7.110.100

NRS 244.1545(4)-5 permits the County to issue subpoenas for records to an accommodations facilitator to determine whether a person has rented a residential unit in violation State law or local ordinance.

This amendment clarifies that the accommodations facilitator must provide a copy of the subpoena to the licensed owner of the short-term rental unit within seven days of the receipt of the subpoena from the County. The amendment also makes other changes to correspond with state law.

Sec. 10 CCC § 7.110.110

Existing Code provides that the department may suspend or revoke a license of an accommodations facilitator under certain circumstances.

This amendment aligns the procedures and bases for revocation, suspension, conditioning, limitation, or nonrenewal of licenses with other chapters within Title 7.

Sec. 11 CCC § 7.110.120

Existing Code provides that the department may take enforcement actions against an accommodations facilitator under certain circumstances.

This amendment eliminates provisions which are substantively duplicative of Title 1 of this Code.

KEVIN SCHILLER
County Manager