

Transient Lodging Tax Department

Frequently Asked Questions (FAQ's) HOMEOWNER RENTALS

Disclaimer

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- 1) Q – Do I need a Transient Lodging Tax License if I have only one Home/Room/Unit that I rent out:

A – As of July 1, 2014, all homeowners who rent to transient guests (i.e. vacation rentals of 28-days or less) ARE required to obtain a transient lodging tax license from the Reno-Sparks Convention and Visitors Authority (RSCVA), collect from the guest the appropriate tax (13.0% or 13.5% depending on property location), and remit the collected tax on a **quarterly** basis. The tax is on all taxable room revenue (see Section 3.3. of the RSCVA Rules and Regulations), and is due regardless of whether the tax has been collected from the guest or not (see Section 3.5.). Homeowners who have their home/condo rented exclusively through a property management company are not required to have a license. Homeowners who have their homes listed with a management company but also rent on their own are required to have their own individual license.

- 2) Q – Where can I find the application, instructions, and other information?

A – The application, electronic filing instructions, ACH form, and other information can be found on the RSCVA website at: www.visitrenotahoe.com/about-us/finance-accounting. You may also contact the RSCVA Room Tax Department at: taxdepartment@rscva.com or (775) 827-7743.

- 3) Q – If I file an electronic return online and I pay by check, when do I have to mail the payment with a copy of the return?

A – You must mail the payment with a signed copy of your return enclosed by the due date (generally the 15th of the reporting period month). The envelope must be postmarked by the post office no later than the due date in order to avoid any late fees or penalties. It is highly recommended that you mail the envelope certified or obtain a proof of mailing from the post office. See Section 4.1. for more information on the due date.

- 4) Q – Do I have to file a tax return if no revenue/tax was collected during the reporting period?

A – Yes, a return is to be filed even if no tax is owed. See Section 4.2.

- 5) Q – Are deposits received from a guest subject to room tax?

A – Deposits received from a guest by a homeowner are taxable if the deposit is retained by the homeowner. Deposits returned to the guest are not taxable. Please refer to Section 3.3.3.

- 6) Q – Are cleaning fees taxable?

A – Yes, mandatory cleaning fee charges and any extra cleaning fees charged to a guest are taxable. See Section 3.3. for a list of taxable and non-taxable items.