

**RENO-SPARKS CONVENTION AND VISITORS AUTHORITY
NOTICE OF PUBLIC MEETING
REGULAR MEETING OF THE BOARD OF DIRECTORS
Thursday, June 27, 2019 at 9:00 A.M.
Reno-Sparks Convention and Visitors Authority
4001 S. Virginia Street, Board Room
Reno, Nevada**

BOARD OF DIRECTORS:

Commissioner Bob Lucey, Chairman

Mr. Nat Carasali
Mr. Lee Dillard
Councilman Ed Lawson
Mr. Rick Murdock

Mayor Hillary Schieve
Ms. Ann Silver
Mr. Mark Sterbens
Mr. Bill Wood

THIS MEETING IS IN COMPLIANCE WITH THE NEVADA OPEN MEETING LAW AND HAS BEEN PROPERLY NOTICED AND POSTED AT THE FOLLOWING LOCATIONS:

Reno-Sparks Convention & Visitors Authority (RSCVA)
Reno City Hall
Sparks City Hall
National Bowling Stadium
RSCVA Website: www.rscva.com/public-meetings

Reno-Sparks Convention Center
Washoe County Administration Bldg.
Washoe County Courthouse
Online at <http://notice.nv.gov/>

Items on the agenda are for possible action by the Board of Directors unless stated otherwise. Items will not necessarily be considered in the order listed. The Board may combine two or more agenda items for consideration, may remove an item from the agenda or may delay discussion relating to an item on the agenda at any time. Support materials are made available when they are provided to the Board, or if provided during the meeting, support materials will be made available at the meeting at the same time as they are made available to the Board. Support materials are also available at the RSCVA administrative offices and at the scheduled meeting. The designated contact to obtain support materials is Corie Carlsen, 4001 South Virginia Street, Suite G, Reno, NV (775) 827-7618.

AGENDA

A. OPENING CEREMONIES

Call to Order
Pledge of Allegiance
Roll Call

B. COMMENTS FROM THE FLOOR BY THE PUBLIC

Public comment is limited to three minutes. The public is encouraged to comment on all agenda items as well as issues not on the agenda during the Public Comment period, or on "action" items immediately before board discussion of such "action" items. Members of the public desiring to speak must complete a "Request to Speak" form and return it to the RSCVA clerk at the meeting. No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken. Public comments may not be accepted after the Chairman closes any period for public comment.

C. APPROVAL OF THE AGENDA

For possible action.

D. APPROVAL OF MINUTES OF MAY 23, 2019 BOARD OF DIRECTORS' REGULAR MEETING

For possible action.

E. PRESENTATIONS

E1. RSCVA Board Appointment of Nevada Resort Association Board of Directors seat pursuant to NRS 244A.601(1)(d)(4)

The elected public official members of the Board of Directors will consider appointment of a representative to the RSCVA Board nominated by the Nevada Resort Association for the seat to be vacated by Rick Murdock of Eldorado Resorts in July 2019. The Nevada Resort Association has nominated Shannon Keel. If approved, the appointment will become effective July 1, 2019.

For possible action.

E2. RSCVA Board Appointment of Reno + Sparks Chamber of Commerce Board of Directors seat pursuant to NRS 244A.601(1)(d)(2)

The elected public official members of the Board of Directors will consider the appointment of a representative to the RSCVA Board nominated by the Reno+Sparks Chamber of Commerce for the seat currently occupied by Ann Silver. The Chamber of Commerce has nominated Ann Silver for reappointment. If approved, the appointment will become effective July 1, 2019.

For possible action.

E3. Legislative Report

Jesse Wadhams of Fennemore Craig will provide a report on the 2019 Legislative Session and issues of interest to the RSCVA.

This is an information item. Not an action item.

E4. RSCVA Staff Update

Phil DeLone, President/CEO, and RSCVA staff will deliver updates on Executive Office, Marketing, Sales, and Finance, including the Corporate Scorecard and post event report on Miss USA.

This is an information item. Not an action item.

F. EXECUTIVE/LEGISLATIVE COMMITTEE RECOMMENDATION REGARDING CEO GOALS AND PROCESS FOR AWARDED BONUS FOR FISCAL YEAR 2019-2020

F1. CEO Goals and Objectives for FY 2019/2020

The Executive/Legislative Committee will present a recommendation to the Board of Directors for President/CEO Phil DeLone's goals and objectives for FY 2019-2020, as well as the process for award of a bonus for Fiscal Year 2019-2020. The Board of Directors may adopt, reject and/or revise the recommended goals and process.

For possible action.

G. FINANCE DIVISION

G1. Public Hearing: Review, discussion and possible action regarding recommendation to the Reno-Sparks Convention and Visitors Authority Board of Directors to adopt proposed amendments to the Authority's Transient Lodging Tax Rules and Regulations

There will be a public hearing regarding certain updates and proposed changes to the Transient Lodging Tax Rules and Regulations as well as additional clean-up and other minor clarifications. This is a second reading for adoption.

For possible action.

G2. Public Hearing Regarding the Approval of Resolution Adopting the Budget Augmentation for the Reno-Sparks Convention and Visitors Authority for Fiscal Year 2018-19

There will be a public hearing seeking the approval of Resolution 587 adopting a budget augmentation for the Reno-Sparks Convention and Visitors Authority for Fiscal Year 2018-19. The proposed budget augmentation will apply an additional: \$4,070,00 for use in the General Fund; \$170,000 for use in the Debt Service Fund; and \$50,000 for use in the Internal Service Fund.

For possible action.

G3. RSCVA Travel Policy and Procedures

Staff will present to the Board of Directors a revised Travel Policy & Procedures for the Reno-Sparks Convention and Visitors Authority. The Board of Directors may adopt, reject and/or revise the proposed revisions to the Travel Policy and Procedures.

For possible action.

G4. Relocation of RSCVA Offices

Staff is seeking approval to relocate the RSCVA offices from their current location at 4001 S. Virginia Street to a "to be constructed" office building located on that certain real property identified as APN 024-150-26, under the same terms and conditions as the RSCVA's existing lease.

For possible action.

G5. Legislative Services

Staff is seeking approval from the Board of Directors to transfer Legislative and Governmental Affairs representation from the law firm of Fennemore Craig, to the law firm of Black & LoBello, with such new representation to be on the same terms and conditions as the current engagement with Fennemore Craig.

For possible action.

H. AIR SERVICE

H1. Houston Air Service

Staff is recommending the RSCVA Board of Directors approve the payment of \$100,000 to Regional Air Service Corporation (RASC) to be used to promote Reno Tahoe in the Houston market in support of new Houston air service.

For possible action.

I. COMMENTS FROM THE FLOOR BY THE PUBLIC

Public comment is limited to three minutes. The public is encouraged to comment on all agenda items as well as issues not on the agenda during the Public Comment period, or on "action" items immediately before board discussion of such "action" items. Members of the public desiring to speak must complete a "Request to Speak" form and return it to the RSCVA clerk at the meeting. No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken. Public comments may not be accepted after the Chairman closes any period for public comment.

J. ADJOURNMENT

For possible action.

Persons are invited to submit written remarks for all matters, both on and off the agenda. Written remarks presented for inclusion in the Board of Directors' minutes must be flat, unfolded, on paper of standard quality, and 8 ½ by 11 inches in size. Written remarks shall not exceed five (5) pages in length. The RSCVA will not accept for filing any submission that does not comply with this rule. On a case-by-case basis, the Board of Directors may permit the filing of noncomplying written remarks, documents, and related exhibits under NRS 241.035(1)(e). Board of Directors' meeting rooms are accessible to persons with disabilities. If special arrangements are required, please contact Corie Carlsen at 775-827-7618.

For information or questions regarding this agenda, please contact:
The RSCVA Executive Office
P.O. Box 837, Reno, NV 89504
775-827-7618



P.O. Box 837
Reno, NV 89504 USA
t: 775.827.7600
VisitRenoTahoe.com

**Reno-Sparks Convention & Visitors Authority
Board of Directors Meeting Minutes
May 23, 2019**

The Regular Meeting of the Board of Directors of the Reno-Sparks Convention & Visitors Authority met at 9:00 a.m., May 23, 2019, at the Reno-Sparks Convention and Visitors Authority, 4001 S. Virginia Street, Reno, NV. The meeting was properly noticed and posted in compliance with the Nevada Open Meeting Law.

A. OPENING CEREMONIES

Call to Order

Chairman Bob Lucey called the meeting to order at 9:00 a.m.

Pledge of Allegiance led by Lee Dillard

Board Members Present:

Lee Dillard
Councilman Ed Lawson
Commissioner Bob Lucey
Rick Murdock
Mayor Hillary Schieve
Ann Silver
Mark Sterbens
Bill Wood

Board Members Absent:

Nat Carasali

RSCVA Executive Staff Present:

Phil DeLone, President/Chief Executive Officer
Jennifer Cunningham, Executive Vice President
Michael Larragueta, Vice President of Sales
Robert Chisel, Director of Finance
Art Jimenez, Executive Director of Tourism Sales
Esther Isaac, Director of Marketing
Sheri Nill, Director of Human Resources
Ben Kennedy, Legal Counsel
Molly Rezac, Legal Counsel

RSCVA Executive Staff Absent:

B. COMMENTS FROM THE FLOOR BY THE PUBLIC

Steve Nielsen, Sr. Principle, P-3 Partners introduced himself and P-3 Partners, the company that was selected by the Reno City Council to develop the City Center Plaza project.

Tony Logoteta, COO Reno Air Race Association, thanked Nina Brown, Special Events & Marketing Manager, for all everything she has done for the Reno Air Race Association. He presented Ms. Brown with an award that read "In recognition of your exceptional partnership and support of the National Championship Air Races."

C. APPROVAL OF THE AGENDA

Chairman Bob Lucey requested that Item E4, Visitor Origination Analysis, be moved to the end of the Financial Division presentations.

MOTION: Mayor Hillary Schieve made a motion to approve the May 23, 2019 agenda with the amendments. Seconded by Vice Chairman Ed Lawson. **Motion carried unanimously.**

D. APPROVAL OF MINUTES OF APRIL 25, 2019 REGULAR BOARD MEETING

MOTION: Member Rick Murdock made a motion to approve the Minutes of April 25, 2019, Regular Meeting. Seconded by Member Mark Sterbens. **Motion carried unanimously.**

E. PRESENTATIONS

E1. Legislative Update

Jesse Wadhams, of Fennemore Craig, provided an update on the Legislative Session and issues of interest to the RSCVA. He touched on a few bills that could affect the RSCVA including a PTO bill and a Minimum Wage increase bill.

E2. RSCVA Staff Update

Phil DeLone, President & CEO, stated that the majority of the RSCVA staff updates relate to the budget and would be addressed during the RSCVA Annual Plan presentation.

Jennifer Cunningham briefly discussed Miss USA 2019. She stated that the Miss Universe Organization (MUO) has until the first week of July to provide its data. However, the marketing team has put together a preliminary recap. She touched on some of the deliverables that were specified in the contract, along with data from social media. Ms. Cunningham went on to say that the board would receive a full Post-Event Report at the next board meeting.

E3. RSCVA Annual Plan 2019/20 Fiscal Year

Phil DeLone, President/CEO, presented the Annual Plan and Goals for the organization for FY19/20. He discussed the RSCVA Vision and Targets (Average Daily Rate (ADR) increase, a visible sales/marketing presence, and continued community collaboration). Mr. DeLone covered key points and strategic shifts, as well as overall trends and impacts. Mr. DeLone finished by touching on the FY 19/20 goals and initiatives.

Jennifer Cunningham, Executive Vice President, started by discussing the lessons learned this year, which included both wins and challenges. She briefly discussed the decision to focus on advertising and media placement in the Bay Area, LA Basin, and dial back Seattle as decided on by the board at the retreat in December. Ms. Cunningham said that the RSCVA had had great success with national and regional placements with the help from our National PR Agency, Decker Royal, shifting from "Awareness" to "Engagement." She added that a key measurement is Partner Referrals from the website. Ms. Cunningham went on to say that three key trends that include; book vacations straight from social media platforms, like Instagram, Influencers, and Personalization. She stated that the RSCVA marketing team is committed to transparency and keeping track of targeted goals that include destination awareness and engagement, along with market growth, room night growth, and community relations.

Michael Larragueta stated that year-to-date the RSCVA Convention Sales team has booked 208 groups and anticipate another 18 to turn definite by June 30th. Three big wins for were the Department of Education, National Guard Association of the U.S. and National Association of Elevator Contractors. He added that all open Regional Director positions have been filled and new offices were successfully opened in Chicago and Dallas. Mr. Larragueta said that this year's definite room nights through April are at 213,534 room nights and the team is forecasting to meet the annual goal of 280,000 room nights. He added that of that goal, 125,000 room nights are "new business" having never come to the region. Mr. Larragueta touched on important industry trends including; reduction in third-party commissions, demand for "Tier Two" cities, technology, and security. He concluded by saying that based on the RSCVA's overall budget, stakeholders' feedback on their forecasted group room night for calendar year 2020, the Las Vegas effect and expansion and renovations of convention centers in competing cities we are forecasting a modest growth of 3 ½% in group room nights of 290,000 for Fiscal Year 19/20.

Art Jimenez, Executive Director of Tourism Sales, discussed the lessons learned in leisure sales. He stated that the year saw several positives such as destination tourism awareness, increased FAMs, partnership marketing, and the alignment of RTIA and Travel Nevada. Mr. Jimenez reviewed the Tourism Room Night Production numbers from FY 15/16 to FY 18/19 (projected). He finished by talking about the tourism goals and initiatives for FY 19/20.

For possible action.

E4. Visitor Origination Analysis Presentation

Erica Olsen of OnStrategy presented highlights from the 2018 Visitor Origination Analysis (VOA). She discussed the purpose and methodology behind the VOA. She touched on the Metropolitan Statistical Areas (MSA) and the Top Performers for the Nevada, Southern California, Oregon, and Washington markets. Ms. Olsen concluded with the 2015-18 Trend Comparison by city.

F. FINANCE DIVISION

F1. Public Hearing: Review and Adoption of the Reno-Sparks Convention and Visitors Authority 2019-2020 Fiscal Year Budget (Resolution 586)

Robert Chisel, Director of Finance, presented the RSCVA 2019/20 Fiscal Year Budget. He stated that the budget is in line with all of the Strategic Plan goals. Mr. Chisel discussed the FY 2019/20 Revenues and Expenditures. Mr. Chisel turned the budget presentation over to Michael Day to discuss the budget for the RSCVA facilities.

Michael Day, General Manager for SMG Reno, presented a breakdown of the four RSCVA facilities (Reno Event Center, Reno-Sparks Livestock Event Center, Reno-Sparks Convention Center and the National Bowling Stadium). He discussed FY 18/19 and SMG's projections for FY 19/20.

Mr. Rober Chisel, Director fo Finance, concluded by recapping the Tourism Surcharge, Outstanding Debt, and the Capital Fund.

Chairman Lucey opened the meeting for Public Comment. Seeing no public comment, chairman Lucey brought the item back to the board for a motion.

MOTION: Member Lee Dillard made a motion to approve Item F1 Public Hearing: Review and Adoption of the RSCVA 2019/20 Fiscal Year Budget (Resolution 586) as presented. Seconded by Member Rick Murdock. **Motion carried unanimously.**

MOTION: Vice Chairman Ed Lawson made a motion for a Block Vote on Items F2, F3, F4, F5, and F7. Seconded by Member Ann Silver. **Motion carried unanimously.**

F2. Review, discussion and possible approval of an agreement for government affairs representation with Fennemore Craig for a total amount of Eighty Thousand Dollars (\$80,000.00)

Robert Chisel, Director of Finance, stated that RSCVA staff issued a Request for Proposal (RFP) 2018-03 on November 29, 2017, for Government Affairs for the Authority. In January 2018, the Board awarded an agreement to Fennemore Craig for the period of February 1, 2018, through June 30, 2019. Mr. Chisel requested board approval to extend the term of the existing agreement with Fennemore Craig through June 30, 2021, at the same rate and scope as the existing agreement.

Block Vote. Motion carried unanimously.

F3. Board review and possible approval to utilize the U.S. Communities Government Purchasing Alliance contract to purchase Herman Miller furniture from Henriksen Butler Nevada for the Reno-Sparks Convention Center in accordance with NRS 332.195 in an amount not to exceed \$250,837

RSCVA staff requested approval to utilize the National IPA Contract (Omnia Partners) for furniture for the Reno-Sparks Convention Center (RSCC) to purchase Herman Miller furniture from Henriksen

Butler Nevada in accordance with NRS 332.195 in an amount not to exceed \$250,837.

Block Vote. Motion carried unanimously.

- F4. **Review, discuss and possible approval of a service agreement with Avalon Geothermal Inc for the purchase, delivery, and service of geothermal hot water service for the Reno-Sparks Convention Center**

RSCVA staff proposed the approval of the service agreement with Avalon Geothermal for the implementation of geothermal hot water for heating the RSCC.

Block Vote. Motion carried unanimously.

- F5. **Review and possible approval of the RSCVA Fiscal Year 2019-20 Property, General Liability, Automobile, Umbrella, Workers' Compensation, Public Officials' Liability, Crime and Internet Liability, and associated Insurance Coverage**

RSCVA staff is recommended the approval of the following insurance policies: Property, General Liability, Automobile, Umbrella, Workers' Compensation, Public Officials' Liability, Crime and Internet Liability, and associated insurance coverage. The new insurance program recommended premiums are estimated to be \$312,841, an increase of \$43,760.

Block Vote. Motion carried unanimously.

- F6. **Public Hearing: Review, discussion and possible action regarding the recommendation to the Reno-Sparks Convention and Visitors Authority Board of Directors to adopt proposed amendments to the Authority's Transient Lodging Tax Rules and Regulations**

Robert Chisel presented updates and changes to the Transient Lodging Tax Rules and Regulations to address changes in credit card numbers used to determine whether certain fees are exempt for transient lodging tax, as well as additional clean-up and other minor clarifications to meet the Federal Governments rules. Mr. Chisel stated that this is the first of two hearings.

MOTION: Member made a motion to approve Item F6 as presented. Seconded by Member Ann Silver. **Motion carried unanimously.**

- F7. **Review, discussion and possible action regarding FY 2019/20 proposal for Strategic Performance Management contract with OnStrategy**

RSCVA staff sought board approval of the continuance of work provided by OnStrategy for fiscal year 2019/20 in an amount not to exceed: \$148,600, to provide dedicated consulting services to support an effective strategy implementation management process.

Block Vote. Motion carried unanimously.

G. BOARD MEMBER COMMENTS REGARDING ITEMS FOR FUTURE MEETINGS

No future meeting items were presented.

H. COMMENTS FROM THE FLOOR BY THE PUBLIC

No public comments were presented.

I. ADJOURNMENT

Meeting adjourned at 11:55 a.m.



NEVADA
RESORT
ASSOCIATION

June 18, 2019

Philip DeLone
President & CEO
Reno Sparks Convention & Visitors Authority
P.O. Box 837
Reno, NV 89504

Dear Mr. DeLone,

As you know, Rick Murdock's term is coming to an end effective June 30, 2019 creating a vacancy in one of the Nevada Resort Association (NRA) seats on the Reno-Sparks Convention and Visitors Authority (RSCVA) Board of Directors. The Northern Nevada Members of the NRA met today and would like to nominate Ms. Shannon Keel, General Manager at Grand Sierra Resort, or Mr. Andrew Diss, Vice President of Government Affairs, at Grand Sierra Resort, to fill this vacancy and serve a new term beginning in July 2019. We respectfully request one of the nominees be appointed to the RSCVA Board of Directors.

Thank you in advance for your consideration of this request. Please let me know if you have any questions regarding the nominations of Ms. Keel or Mr. Diss.

Sincerely,

Virginia Valentine
President
Nevada Resort Association

cc: Shannon Keel
Andrew Diss

May 16, 2019

Mr. Phil DeLone
President & Chief Executive Officer
Reno-Sparks Visitor & Convention Center Authority
4001 S. Virginia St.
Suite G
Reno, NV 89502

Dear Mr. DeLone

On behalf of the Board of Directors of the Reno + Sparks Chamber of Commerce, we request that Ann Silver, our Chief Executive Officer, be reappointed to a full term on the RSCVA Board of Directors.

We appreciate the opportunity to represent our 1,700 members on this distinguished board.

Kindly contact me should you have any questions or need any additional information.

Sincerely,



Darrell Plummer
Chair, Board of Directors

RSCVA Monthly Snapshot: April 2019

Strategic Plan Priority #1: Visitor Growth & Awareness					
OVERALL VISITOR GROWTH		April '19	April'18	Y/Y%	Monthly Goal
Marketing Goals	Visitor Volume	383,945	397,674	-3.5%	430,811
	# of Web Sessions - National Overall	254,694	294,123	-13.4%	302,946
	Number of Partner Referrals	5,234	3,750	39.6%	3,825
	SF: Web Sessions	41,189	53,006	-22.3%	54,066
	Seattle: Web Sessions	27,970	25,868	8.1%	26,644
	LA Basin: Web Sessions	48,340	79,511	-39.2%	82,691
MARKET PERFORMANCE/CASH OCCUPIED ROOMS					
Washoe County Total					
	Room Inventory	704,232	691,245	1.9%	702,210
	Cash Room Nights	275,517	287,038	-4.0%	318,995
	Comp Room Nights	68,592	68,828	-0.3%	-
	Overall Occupancy	65.9%	69.4%	-5.0%	75.1%
	Taxable Revenue	\$32,227,253	\$31,304,804	2.9%	\$33,234,857
	A.D.R.	\$116.97	\$109.06	7.3%	\$104.19
	Rev Par	\$50.76	\$45.64	11.2%	-
	Gaming Win	\$65,870,328	\$65,233,654	1.0%	-
Hotel Market Segment					
	Room Inventory	480,679	467,068	2.9%	480,270
	Cash Room Nights	233,629	245,060	-4.7%	268,882
	Comp Room Nights	68,037	68,484	-0.7%	-
	Overall Occupancy	64.7%	69.0%	-6.2%	71.9%
	Taxable Revenue	\$28,938,248	\$28,529,404	1.4%	\$30,037,790
	A.D.R.	\$123.86	\$116.42	6.4%	\$111.71
	Rev Par	\$61.56	\$62.78	-1.9%	-
AIRLIFT					
	Air Passengers	337,062	325,428	3.6%	-

Strategic Plan Priority #2: Direct Room Night Growth						
TOURISM SALES GOALS		April '19	April'18	Y/Y%	Monthly Goal	
Marketing	Travel Wholesaler	827	1,320	-37.3%	1,399	
	International/Domestic Receptive Operators	782	1,295	-39.6%	1,373	
	Online Travel Agent	35,751	39,837	-10.3%	42,227	
	Travel Agent	12,144	16,930	-28.3%	17,946	
	Group Tour/Motorcoach	5,234	5,574	-6.1%	5,908	
	Ski and Golf Production	299	133	124.8%	141	
TENTATIVE SALES PIPELINE						
Sales Goals	# of Leads Issued	62	65	-4.6%	56	
	# of Room Nights for Leads Issued	87,729	128,157	-31.5%	-	
	# of Outstanding Leads in Sales Pipeline	310	270	14.8%	-	
	# of Room Nights in Sales Pipeline	570,733	583,149	-2.1%	776,000	
	PRODUCED ROOM NIGHTS					
		Gross Produced Room Nights	35,079	11,703	199.7%	21,946
	*Net Produced Room Nights	35,079	11,703	199.7%	21,946	
	Net Produced Room Nights % of Goal	159.8%	53.3%	199.7%	100%	
	Convention Produced Room Nights	21,880	9,166	138.7%	12,850	
	Sports Produced Room Nights	7,781	2,537	206.7%	3,556	
	RSLEC Produced Room Nights	5,418	-	+/- 100%	5,540	
ACTUAL ROOM NIGHTS (RNs Realized This Month)						
	Groups/Conventions Actual Room Nights	15,002	11,876	26.3%	8,991	
	Sports Actual Room Nights	18,031	17,049	5.8%	17,977	
	Total Actual Room Nights	33,033	28,925	14.2%	26,968	
	Number of concert events at REC	0	3	-100.00%	-	

Strategic Plan Priority #3: Facility Efficiency					
OPERATING MARGIN		April '19	April'18	Y/Y%	Monthly Goal
GM Goals	Reno-Sparks Convention Center	\$277,615	\$321,578	-13.7%	-\$212,973
	Reno Events Center	\$155,047	\$82,018	-89.0%	-\$39,399
	National Bowling Stadium	-\$170,893	-\$141,256	-21.0%	-\$128,681
	Reno-Sparks Livestock Events Center	-\$3,422	\$103,198	103.3%	-\$18,590

Legend:

Comparison of current actual to the monthly goal

Green

>= 95% of target

Yellow

80-95% of target

Red

< 80% of target

*Net reflects the definite cancellations of Interbike 2019 and 2020

RSCVA Monthly Snapshot: Year-to-Date April 2019

Strategic Priority #1: Visitor Growth & Awareness						
OVERALL VISITOR GROWTH		FY 18-19	FY 17-18	YTD Target	Y/Y%	Annual Goal
Marketing Goals	Visitor Volume	4,010,494	4,239,309	4,354,757	-5.4%	5,307,864
	# of Web Sessions - National Overall	2,301,740	2,369,767	2,459,155	-2.9%	3,325,906
	Number of Partner Referrals	51,450	37,593	42,497	36.9%	52,252
	SF: Web Sessions	458,311	451,220	468,001	1.6%	635,479
	Seattle: Web Sessions	160,861	170,332	175,276	-5.6%	233,289
	LA Basin: Web Sessions	318,388	444,101	463,545	-28.3%	616,857
MARKET PERFORMANCE/CASH OCCUPIED ROOMS						
Washoe County Total						
	Room Inventory	7,140,626	7,157,921	7,177,759	-0.2%	8,637,162
	Cash Room Nights	2,859,640	3,064,045	3,183,920	-6.7%	3,892,802
	Comp Room Nights	708,793	724,690	713,575	-2.2%	-
	Overall Occupancy	67.4%	70.9%	72.7%	-4.9%	73.7%
	Taxable Revenue	\$329,246,705	\$316,876,645	\$331,455,110	3.9%	\$404,375,720
	A.D.R.	\$115.14	\$103.42	\$104.10	11.3%	\$103.88
	Rev Par	\$51.46	\$49.23	-	4.5%	-
	Gaming Win	\$710,718,172	\$706,082,173	-	0.7%	-
Hotel Market Segment						
	Room Inventory	4,831,414	4,766,137	4,850,745	1.4%	5,838,032
	Cash Room Nights	2,409,586	2,595,255	2,705,591	-7.2%	3,299,555
	Comp Room Nights	705,998	720,540	709,455	-2.0%	-
	Overall Occupancy	66.8%	71.7%	72.4%	-6.8%	73.2%
	Taxable Revenue	\$289,983,660	\$281,147,097	\$294,376,426	3.1%	\$359,425,421
	A.D.R.	\$120.35	\$108.33	\$108.80	11.1%	\$108.93
	Rev Par	\$61.82	\$60.83	-	1.6%	-
AIRLIFT						
	Air Passengers	3,547,033	3,393,633	-	4.5%	-

Strategic Priority #2: Direct Room Night Growth							
TOURISM SALES GOALS		FY 18-19	FY 17-18	YTD Target	Y/Y%	Annual Goal	
Marketing	Traditional Wholesaler	11,876	16,849	17,861	-29.5%	23,455	
	International/Domestic Receptive Operators	9,707	21,338	22,619	-54.5%	26,111	
	Online Travel Agent	423,326	427,683	453,342	-1.0%	537,617	
	Travel Agent	134,802	156,210	174,885	-13.7%	209,221	
	Group Tour/Motorcoach	31,282	35,901	38,054	-12.9%	50,420	
	Ski and Golf Production	10,964	10,161	10,771	7.9%	16,644	
TENTATIVE SALES PIPELINE							
Sales Goals	# of Leads Issued	609	608	556	0.2%	668	
	# of Room Nights for Leads Issued	816,229	956,147	-	-14.6%	-	
	# of Outstanding Leads in Sales Pipeline	310	270	-	14.8%	-	
	# of Room Nights in Sales Pipeline	570,733	583,149	776,000	-2.1%	776,000	
	PRODUCED ROOM NIGHTS						
		Gross Produced Room Nights	215,589	268,401	206,730	-19.7%	280,000
	*Net Produced Room Nights	169,070	263,742	206,730	-35.9%	280,000	
	Net Produced Room Nights % of Goal	81.8%	135.0%	100.0%	-39.4%	100%	
	Convention Produced Room Nights	94,029	135,719	137,488	-30.7%	190,695	
	Sports Produced Room Nights	60,834	124,455	54,796	-51.1%	70,779	
	RSLEC Produced Room Nights	14,207	9,828	14,446	44.6%	18,526	
ACTUAL ROOM NIGHTS (RNs Realized This Year)							
	Groups/Conventions Actual Room Nights	151,614	151,463	136,794	0.1%	135,441	
	Sports Actual Room Nights	46,786	39,411	42,107	18.7%	96,611	
	Total Actual Room Nights	198,400	190,874	178,901	3.9%	232,052	
	Number of concert events at REC	23	47	-	-51.1%	-	

Strategic Priority #3: Facility Efficiency						
OPERATING MARGIN		FY 18-19	FY 17-18	YTD Target	Y/Y%	Annual Goal
GM Goals	Reno-Sparks Convention Center	-\$878,270	-\$315,597	-\$1,705,285	-178.3%	-\$1,111,190
	Reno Events Center	-\$68,225	-\$170,188	-\$232,313	59.9%	-\$187,575
	National Bowling Stadium	-\$1,555,094	-\$1,465,786	-\$1,391,238	-6.1%	-\$1,149,766
	Reno-Sparks Livestock Events Center	-\$656,565	-\$443,367	-\$549,586	-48.1%	-\$715,922

Legend:
Comparison of current actual to the Year to Date Target
Green >= 95% of target
Yellow 80-95% of target
Red < 80% of target
***Net reflects the definite cancellations of Interbike 2019 and 2020**



Reno-Sparks Convention & Visitors Authority

Fiscal Year 2018-19 Interim Financial

April 2019





Reno-Sparks Convention and Visitors Authority
Fiscal Year 2018-19 Interim Financial
Table of Contents

	Page
Report of Operations – Month	2
Report of Operations – Year to Date	3
Transient Lodging Tax Collections and Statistics – Month	4
Transient Lodging Tax Collections and Statistics – Year to Date	5
Departmental Margins – Month	6
Departmental Margins – Year to Date	7

**Consolidated Summary
Report of Operations
For the Month of April 2019
RENO-SPARKS CONVENTION AND VISITORS AUTHORITY**

	April 2019				April 2018		
	Actual	Budget	Increase (Decrease)		Actual	Increase (Decrease)	
			Amount	%		Amount	%
Revenues							
Room Tax Collections	\$ 2,784,444	\$ 2,873,673	\$ (89,229)	-3.1%	\$ 2,698,116	\$ 86,328	3.2%
Tourism Surcharge	416,304	419,832	(3,528)	-0.8%	422,848	(6,544)	-1.5%
City Center Tax	-	-	-	0.0%	-	-	0.0%
Facility Revenues							
Reno-Sparks Convention Center	748,531	137,150	611,381	445.8%	698,969	49,562	7.1%
National Bowling Stadium	4,139	12,651	(8,512)	-67.3%	56,477	(52,338)	-92.7%
Reno Events Center	327,672	143,960	183,712	127.6%	192,399	135,273	70.3%
Reno-Sparks Livestock Events Ctr	170,120	126,600	43,520	34.4%	234,735	(64,615)	-27.5%
RSCVA Facilities	3,869	-	3,869	0.0%	-	3,869	0.0%
Wildcreek Golf Course	(16)	979,707	(979,723)	-100.0%	115,435	(115,452)	-100.0%
Total Facility Revenues	1,254,315	1,400,068	(145,753)	-10.4%	1,298,016	(43,701)	-3.4%
Other Income	173,544	124,280	49,264	39.6%	207,493	(33,949)	-16.4%
Total Revenues	\$ 4,628,607	\$ 4,817,853	\$ (189,246)	-3.9%	\$ 4,626,472	\$ 2,134	0.0%
Operating Expenses							
Payroll & Related	\$ 506,872	\$ 511,970	\$ (5,098)	-1.0%	\$ 541,265	\$ (34,393)	-6.4%
Supplies & Services	1,187,591	977,395	210,196	21.5%	1,035,726	151,865	14.7%
Travel & Entertainment	77,778	88,465	(10,687)	-12.1%	72,674	5,104	7.0%
Promotion & Advertising	1,557,169	1,277,094	280,075	21.9%	1,259,049	298,120	23.7%
Special Projects	460,714	49,000	411,714	840.2%	736,141	(275,427)	-37.4%
Capital Outlay	6,093	5,500	593	10.8%	1,035	5,059	488.8%
Total Operating Expenses	\$ 3,796,218	\$ 2,909,424	\$ 886,794	30.5%	\$ 3,645,891	\$ 150,327	4.1%
Non Operating Expenses							
Debt Service	\$ 8,760	\$ 500	8,260	1652.0%	\$ -	\$ 8,760	0.0%
Incline Village/Cystal Bay Room Tax	107,757	107,583	174	0.2%	94,662	13,095	13.8%
Capital Improvements	233,728	404,955	(171,227)	-42.3%	586,852	(353,124)	-60.2%
Insurance	71,596	64,683	6,913	10.7%	141,045	(69,449)	-49.2%
Contingency	-	-	-	0.0%	-	-	0.0%
Depreciation and Other	-	-	-	0.0%	-	-	0.0%
Total Non Operating Expenses	\$ 421,841	\$ 577,721	\$ (155,880)	-27.0%	\$ 822,558	\$ (400,718)	-48.7%
Total Expenses	\$ 4,218,059	\$ 3,487,145	\$ 730,914	21.0%	\$ 4,468,449	\$ (250,391)	-5.6%
Profit/(Loss)	\$ 410,548	\$ 1,330,707	\$ (920,160)	-69.1%	\$ 158,023	\$ 252,525	159.8%

**Consolidated Summary
Report of Operations
Ten Months Ending April 2019
RENO-SPARKS CONVENTION AND VISITORS AUTHORITY**

	Period Ending April 2019				Period Ending April 2018			Annual FY 2019	
	Actual	Budget	Increase (Decrease)		Actual	Increase (Decrease)		Budget	% of Actual
			Amount	%		Amount	%		
Revenues									
Room Tax Collections	\$ 28,415,392	\$ 28,612,996	\$ (197,604)	-0.7%	\$ 27,358,366	\$ 1,057,026	3.9%	\$ 34,918,122	81.4%
Tourism Surcharge	4,272,785	4,472,215	(199,430)	-4.5%	4,437,061	(164,276)	-3.7%	5,351,393	79.8%
City Center Tax	-	-	-	0.0%	-	-	0.0%	1,187,195	0.0%
Facility Revenues									
Reno-Sparks Convention Center	4,025,836	2,431,585	1,594,251	65.6%	2,962,765	1,063,071	35.9%	3,656,806	110.1%
National Bowling Stadium	360,171	276,710	83,461	30.2%	395,128	(34,957)	-8.8%	302,012	119.3%
Reno Events Center	1,555,952	1,395,467	160,485	11.5%	1,280,837	275,115	21.5%	1,637,767	95.0%
Reno-Sparks Livestock Events Ctr	940,263	938,600	1,663	0.2%	975,253	(34,990)	-3.6%	1,031,300	91.2%
RSCVA Facilities	6,435	-	6,435	0.0%	-	-	-	-	-
Wildcreek Golf Course	6,052	979,707	(973,654)	0.0%	1,075,802	(1,069,749)	-99.4%	979,707	0.6%
Total Facility Revenues	6,894,709	6,022,068	872,641	14.5%	6,689,786	204,924	3.1%	7,607,591	90.6%
Other Income	1,881,543	1,499,277	382,266	25.5%	2,077,976	(196,433)	-9.5%	2,044,952	92.0%
Total Revenues	\$ 41,464,430	\$ 40,606,556	\$ 857,873	2.1%	\$ 40,563,188	\$ 901,241	2.2%	\$ 51,109,253	81.1%
Operating Expenses									
Payroll & Related	\$ 5,650,306	\$ 5,385,360	\$ 264,946	4.9%	\$ 5,561,604	\$ 88,702	1.6%	\$ 6,690,886	84.4%
Supplies & Services	11,855,060	10,355,169	1,499,891	14.5%	9,591,728	2,263,332	23.6%	12,347,344	96.0%
Travel & Entertainment	683,787	931,167	(247,380)	-26.6%	636,877	46,910	7.4%	1,149,022	59.5%
Promotion & Advertising	7,882,773	8,931,623	(1,048,850)	-11.7%	7,378,572	504,201	6.8%	12,258,270	64.3%
Special Projects	1,438,283	2,116,820	(678,537)	-32.1%	2,225,881	(787,598)	-35.4%	2,969,070	48.4%
Capital Outlay	82,239	126,600	(44,361)	-35.0%	71,593	10,646	14.9%	137,600	59.8%
Total Operating Expenses	\$ 27,592,447	\$ 27,846,739	\$ (254,292)	-0.9%	\$ 25,466,254	\$ 2,126,193	8.3%	\$ 35,552,192	77.6%
Non Operating Expenses									
Debt Service	\$ 11,380,039	\$ 11,402,544	(22,505)	-0.2%	\$ 11,067,903	\$ 312,136	2.8%	\$ 11,403,544	99.8%
Incline Village/Crystal Bay Room Tax	1,520,724	1,449,516	71,207	4.9%	1,359,923	160,801	11.8%	1,602,757	94.9%
Capital Improvements	2,074,449	3,317,093	(1,242,644)	-37.5%	2,559,222	(484,773)	-18.9%	4,127,000	50.3%
Insurance	779,079	752,279	26,800	3.6%	1,197,005	(417,927)	-34.9%	881,645	88.4%
Contingency	-	-	-	0.0%	-	-	0.0%	400,000	0.0%
Total Non Operating Expenses	\$ 15,754,290	\$ 16,921,432	\$ (1,167,142)	-6.9%	\$ 16,184,053	\$ (429,763)	-2.7%	\$ 18,414,946	85.6%
Total Expenses	\$ 43,346,738	\$ 44,768,172	\$ (1,421,433)	-3.2%	\$ 41,650,307	\$ 1,696,431	4.1%	\$ 53,967,138	80.3%
Profit/(Loss)	\$ (1,882,308)	\$ (4,161,615)	\$ 2,279,307	54.8%	\$ (1,087,118)	\$ (795,190)	-73.1%	\$ (2,857,885)	65.9%

Consolidated Summary
Transient Lodging Tax Collections and Statistics
For the Month of April 2019
RENO-SPARKS CONVENTION AND VISITORS AUTHORITY

	April 2019				April 2018		
	Actual	Budget	Increase (Decrease)		Actual	Increase (Decrease)	
			Amount	%		Amount	%
Room Tax Collections							
Lodging	2,138,776	2,207,314	(68,538)	-3.1%	2,072,466	66,310	3.2%
Convention Center	645,668	666,359	(20,691)	-3.1%	625,650	20,018	3.2%
Tourism Surcharge	416,304	419,832	(3,528)	-0.8%	422,848	(6,544)	-1.5%
Total Tax Collections	3,200,748	3,293,505	(92,757)	-2.8%	3,120,964	79,784	2.6%
Room Statistics							
Taxable Room Revenues	32,227,253	33,234,857	(1,007,604)	-3.0%	31,304,804	922,449	2.9%
Occupied Rooms-Cash	275,517	318,995	(43,478)	-13.6%	287,038	(11,521)	-4.0%
Average Rate - Cash	\$116.97	\$104.19	\$12.78	12.3%	\$109.06	\$7.91	7.3%
Occupied Rooms							
Cash	275,517	318,995	(43,478)	-13.6%	287,038	(11,521)	-4.0%
Comp	68,592	70,784	(2,192)	-3.1%	68,828	(236)	-0.3%
28 Day	119,960	137,537	(17,577)	-12.8%	123,958	(3,998)	-3.2%
Total Occupied Rooms	464,069	527,316	(63,247)	-12.0%	479,824	(15,755)	-3.3%
Percentage of Occupancy							
Cash	39.1%	45.4%	(6.3)	-13.9%	41.5%	(2.4)	-5.8%
Comp	9.7%	10.1%	(0.4)	-4.0%	10.0%	(0.3)	-3.0%
28 Day	17.0%	19.6%	(2.6)	-13.3%	17.9%	(0.9)	-5.0%
Total Percentage of Occupancy	65.8%	75.1%	(9.3)	-4.0%	69.4%	(3.6)	-5.2%

Consolidated Summary
Transient Lodging Tax Collections and Statistics
Ten Months Ending April 2019
RENO-SPARKS CONVENTION AND VISITORS AUTHORITY

	Period Ending April 2019				Period Ending April 2018			Annual FY 2019	
	Actual	Budget	Increase (Decrease)		Actual	Increase (Decrease)		Budget	% of Actual
			Amount	%		Amount	%		
Room Tax Collections									
Lodging	21,826,316	21,978,098	(151,782)	-0.7%	21,014,397	811,919	3.9%	26,821,166	81.4%
Convention Center	6,589,076	6,634,898	(45,822)	-0.7%	6,343,969	245,108	3.9%	8,096,956	81.4%
Tourism Surcharge	4,272,785	4,472,215	(199,430)	-4.5%	4,437,061	(164,276)	-3.7%	5,351,393	79.8%
City Center Tax	-	-	-	0.0%	-	-	0.0%	1,187,195	0.0%
Total Tax Collections	32,688,177	33,085,211	(397,034)	-1.2%	31,795,427	892,750	2.8%	41,456,710	78.8%
Room Statistics									
Taxable Room Revenues	329,246,703	331,455,111	(2,208,408)	-0.7%	316,876,647	12,370,056	3.9%	404,375,720	81.4%
Occupied Rooms-Cash	2,859,640	3,183,920	(324,280)	-10.2%	3,064,045	(204,405)	-6.7%	3,892,802	73.5%
Average Rate - Cash	\$115.14	\$104.10	\$11.04	10.6%	\$103.42	\$11.72	11.3%	\$103.88	110.8%
Occupied Rooms									
Cash	2,859,640	3,183,920	(324,280)	-10.2%	3,064,045	(204,405)	-6.7%	3,892,802	73.5%
Comp	708,793	713,575	(4,782)	-0.7%	724,690	(15,897)	-2.2%	863,711	82.1%
28 Day	1,241,897	1,323,550	(81,653)	-6.2%	1,284,210	(42,313)	-3.3%	1,610,971	77.1%
Total Occupied Rooms	4,810,330	5,221,045	(410,715)	-7.9%	5,072,945	(262,615)	-5.2%	6,367,484	75.5%
Percentage of Occupancy									
Cash	40.0%	44.4%	(4.4)	-9.9%	42.8%	(2.8)	-6.5%	45.1%	88.8%
Comp	9.9%	9.9%	-	0.0%	10.1%	(0.2)	-2.0%	10.0%	99.0%
28 Day	17.4%	18.4%	(1.0)	-5.4%	17.9%	(0.5)	-2.8%	18.7%	93.3%
Total Percentage of Occupancy	67.3%	72.7%	(5.4)	-7.4%	70.8%	(3.5)	-4.9%	73.7%	91.3%

**Consolidated Summary
Departmental Margins
For the Month of April 2019
RENO-SPARKS CONVENTION AND VISITORS AUTHORITY**

	April 2019				April 2018		
	Actual	Budget	Increase (Decrease)		Actual	Increase (Decrease)	
			Amount	%		Amount	%
Facilities							
Reno-Sparks Convention Center	277,615	(212,973)	490,588	230.4%	321,578	(43,964)	-13.7%
National Bowling Stadium	(170,893)	(128,681)	(42,212)	-32.8%	(141,256)	(29,637)	-21.0%
Reno Events Center	155,047	(39,399)	194,446	493.5%	82,018	73,029	89.0%
Reno-Sparks Livestock Events Ctr	(3,422)	(18,590)	15,168	81.6%	103,198	(106,620)	-103.3%
RSCVA Facilities	(16,952)	-	-	-	-	(16,952)	100.0%
Wildcreek Golf Course	(30,900)	979,707	(1,010,607)	-103.2%	(22,948)	(7,952)	-34.7%
Total Facilities	210,494	580,063	(352,617)	-60.8%	342,591	(132,096)	-38.6%
Sales and Marketing							
Convention Sales	(647,923)	(354,179)	(293,744)	-82.9%	(955,559)	307,636	32.2%
Tourism Sales	(122,884)	(97,147)	(25,737)	-26.5%	(110,110)	(12,774)	-11.6%
Marketing	(1,680,580)	(1,333,561)	(347,019)	-26.0%	(1,271,770)	(408,810)	-32.1%
Total Sales and Marketing	(2,451,387)	(1,784,887)	(666,500)	-37.3%	(2,337,439)	(113,948)	-4.9%
General and Administrative	(210,257)	(251,790)	41,533	16.5%	(275,972)	65,715	23.8%
Room Tax Revenues	2,784,444	2,873,673	(89,229)	-3.1%	2,698,116	86,328	3.2%
Tourism Surcharge	416,304	419,832	(3,528)	-0.8%	422,848	(6,544)	-1.5%
Total Operating Margins	749,598	1,836,891	(1,070,341)	-58.3%	850,144	(100,545)	-11.8%
Capital and Debt Service	(339,050)	(506,184)	167,134	33.0%	(692,119)	353,069	51.0%
Total Departmental Margins	410,548	1,330,707	(920,160)	-69.1%	158,024	252,524	159.8%

**Consolidated Summary
Departmental Margins
Ten Months Ending April 2019
RENO-SPARKS CONVENTION AND VISITORS AUTHORITY**

	Period Ending April 2019				Period Ending April 2018			Annual FY 2019	
	Actual	Budget	Increase (Decrease)		Actual	Increase (Decrease)		Budget	% of Actual
			Amount	%		Amount	%		
Facilities									
Reno-Sparks Convention Center	(878,270)	(1,705,285)	827,015	48.5%	(315,597)	(562,673)	-178.3%	(1,265,473)	69.4%
National Bowling Stadium	(1,555,094)	(1,391,237)	(163,857)	-11.8%	(1,465,786)	(89,308)	-6.1%	(1,653,996)	94.0%
Reno Events Center	(68,225)	(232,314)	164,089	70.6%	(170,187)	101,962	59.9%	(330,105)	20.7%
Reno-Sparks Livestock Events Center	(656,565)	(549,586)	(106,979)	-19.5%	(443,368)	(213,197)	-48.1%	(790,168)	83.1%
RSCVA Facilities	(256,746)	-	(256,746)	-100.0%	-	(256,746)	-100.0%	-	-
Wildcreek Golf Course	(283,070)	717,707	(1,000,777)	-139.4%	(274,835)	(8,235)	-3.0%	717,707	-39.4%
Total Facilities	(3,697,970)	(3,160,715)	(537,255)	-17.0%	(2,669,772)	(1,028,198)	-38.5%	(3,322,035)	111.3%
Sales and Marketing									
Convention Sales	(4,295,001)	(5,396,728)	1,101,727	20.4%	(4,921,042)	626,040	12.7%	(6,947,105)	61.8%
Tourism Sales	(939,048)	(1,175,342)	236,294	20.1%	(734,698)	(204,350)	-27.8%	(1,392,896)	67.4%
Marketing	(8,458,850)	(9,060,501)	601,651	6.6%	(7,649,688)	(809,162)	-10.6%	(12,524,773)	67.5%
Total Sales and Marketing	(13,692,900)	(15,632,571)	1,939,671	12.4%	(13,305,428)	(387,472)	-2.9%	(20,864,774)	65.6%
General and Administrative	(2,333,128)	(2,347,879)	14,751	0.6%	(2,036,731)	(296,397)	-14.6%	(2,679,387)	87.1%
Room Tax Revenues	28,415,392	28,612,996	(197,604)	-0.7%	27,358,366	1,057,026	3.9%	36,105,317	78.7%
Tourism Surcharge	4,272,785	4,472,215	(199,430)	-4.5%	4,437,061	(164,276)	3.7%	5,351,393	79.8%
Total Operating Margins	12,964,180	11,944,046	1,020,134	8.5%	13,783,496	(819,316)	-5.9%	14,590,513	88.9%
Capital and Debt Service	(14,846,488)	(16,105,661)	1,259,174	7.8%	(14,870,614)	24,126	0.2%	(17,448,402)	85.1%
Total Departmental Margins	(1,882,308)	(4,161,615)	2,279,307	54.8%	(1,087,118)	(795,190)	-73.1%	(2,857,889)	65.9%



Miss Universe Organization Post-Event Report Inclusions

I. Washoe County Lodging Summary

A. Paid Washoe County Rooms

Include the following information for verified paid rooms utilized by Miss USA, Miss Teen USA and MUO staff, crew and guests.

1. Itemize each lodging facility and the specific group(s) that utilized the rooms (ie: MUO staff/crew, family, fans, judges, media, hosts/celebrities and any additional user groups).

Hotel*	Specific Group(s) that utilized the rooms
Grand Sierra Resort	staff/crew, judges, hosts/celebrities, friends/family, state directors, sponsors
Harrah's Reno	Friends/Family/Pageant Fans
Eldorado	Friends/Family/Pageant Fans

2. Include the official nightly pick-up report provided by each lodging facility.
TOTAL ROOM NIGHTS: 1,806

3. Provide a summary of how the paid room blocks were promoted to user groups.

- a. **Miss USA website promoted the partner hotel properties**

GSR:

Website Mention: 13.9K Pageviews (3/28 -

5/9) www.missusa.com/competition

Total Social Posts: 153

Total Impressions: 18.1M+

Harrah's:

Social Posts

Total Impressions: 2.2M+

El Dorado: (3/28-5/9)

Website Mention: www.missteenua.com/competition

4.8K Pageviews

3.4K Unique Pageviews



- b. Notices were sent to all 51 state franchisees on hotel partners and F&F rates
- State franchisees relayed info on hotels and rates to Contestants, families, friends and fans
4. If MUO utilized paid rooms for pre-planning trips, provide staff names, reservation dates and lodging property for each room.
10 paid room nights – See Below

Staff Name	Dates	Lodging Property
Paula Shugart	March 27 – March 29	Grand Sierra Resort
Carlen Canale	March 27 – March 30	Grand Sierra Resort
Jonathan Seiden	March 27 – March 29	Grand Sierra Resort
Michael Mytnick	March 28- March 29	Grand Sierra Resort
Tritia Tak	March 28-March 29	Grand Sierra Resort
Tom Holmes	April 3 – April 4	Grand Sierra Resort

B. Complimentary Washoe County Rooms

Include the following information for complimentary rooms utilized by Miss USA, Miss Teen USA and MUO staff, crew and guests.

- Itemize each lodging facility and the specific group(s) that utilized the rooms (ie: MUO staff/crew, contestant friends, family, fans, judges, media, hosts/celebrities and any additional user groups)
GSR: staff/crew, Miss USA 2018, Miss Teen USA 2018, contestants
Harrah's: staff/crew, Miss Universe 2018, Miss Teen USA 2019
- Include the official nightly pick-up report provided by each lodging facility for the complimentary rooms.

HOTEL	COMP ROOMS
GSR: MAIN BLOCK (MKTUSA)	1461
Harrah's	1271
TOTAL	2732



II. Attendance Summary

A. MUO staff and Crew

- a. Total number of people in attendance for Miss USA and Miss Teen USA.

USA: 280 staff/crew

TEEN: Additional 12 staff/crew

B. Miss USA

1. Total number of Miss USA contestants, (include the reigning Miss USA and the reigning Miss Universe). 53
2. Estimated number of friends and family of Miss USA contestants. 945
 - a. Detail how the estimation was calculated. Estimate: 60% of non-locals attendance were friends and family (Remaining 40% are fans)
3. Estimated number of fans that traveled to Reno Tahoe to watch the Miss USA competition. 1,575 inclusive of contestant friends and families
 - a. Detail how the estimation was calculated. Excluded estimated local sales and local Host comps with balance 1,575 approximation of total travelers
4. Number of hosts and celebrities that participated in Miss USA.
Hosts for Miss USA Final: Nick Lachey, Vanessa Lachey, Lu Sierra
Hosts for Miss USA Prelim: Sarah Rose Summers and Jeff Thompson
Musical Performer: Nick Lachey, T-Pain
Other Notable Celebrities: Catriona Gray, Demi Nel Peters, Denise Quiñones, Pat Smith
5. Number of unique judges for Miss USA preliminaries and Miss USA finals.
8 Unique Judges
 - (1) Demi Nel Peters
 - (2) Denise Quiñones
 - (3) Nicole Feld
 - (4) Kim Kaupe
 - (5) Amy Palmer
 - (6) Pat Smith
 - (7) Ukonwa Ojo
 - (8) Mayor Hilary Schieve
 - a. How many judges traveled from out-of-market?
7/8 judges traveled from out-of-market

C. Miss Teen USA

1. Total number of Miss Teen USA contestants. 51
2. Estimated number of friends and family of Miss Teen USA contestants. 621
 - a. Detail how the estimation was calculated. Estimate: 60% of non-locals attendance were Friends & Family (remaining 40% are fans)



3. Estimated number of fans that traveled to Reno Tahoe to watch the Miss Teen USA competition. **1,035 inclusive of contestant Friends & Family**
 - a. Detail how the estimation was calculated. **Excluded estimated local sales and local Host comps with balance 1,035 approximation of total travelers**
4. Number of unique judges for Miss Teen USA preliminaries and Miss Teen USA finals.
6 Unique Judges
 - (i) **Ivette Fernandez**
 - (ii) **Kristen Remmington**
 - (iii) **Kristin Collin**
 - (iv) **Katherine Haik**
 - (v) **MJ Acosta**
 - (vi) **Shannon Keel**
 - a. How many judges traveled from out-of-market?
4/6
5. Number of hosts and celebrities that participated in Miss Teen USA.
Hosts for Miss Teen USA Final: Tim Tialdo, Nia Sanchez
Hosts for Miss Teen USA Prelim: Tim Tialdo, Hailey Colborn

III. Ticket Summary, Grand Sierra Theater Events

- A. Miss USA Preliminaries.
 1. Number of tickets sold for Miss USA Prelims **198**
 2. Number of complimentary tickets distributed for Miss USA Prelims. **950**
 3. Total audience in attendance for Miss USA Prelims. **1,148**
- B. Miss USA Live Finals.
 4. Number of tickets sold for Miss USA live finals. **1,079**
 5. Number of complimentary tickets distributed for Miss USA live finals. **938**
 6. Total audience in attendance for Miss USA finals. **2,017**
- C. Miss Teen USA Finals
 1. Number of tickets sold for Miss Teen USA finals. **387**
 2. Number of complimentary tickets distributed for Miss Teen USA finals. **1,016**
 3. Total audience in attendance for Miss Teen USA finals. **1,403**

IV. Working Media

- A. Miss USA.
 1. List the media outlets invited to attend Miss USA and Miss Teen USA.
Please see Exhibit B
 2. Provide the confirmed media outlets that were represented at each event.
Please see Exhibit C



B. Miss Teen USA.

1. List the media outlets invited to attend Miss USA and Miss Teen USA.
Please see [Exhibit B](#)
2. Provide the confirmed media outlets that were represented at each event.
Please see [Exhibit C](#)

V. **Social, Digital and Broadcast Analytics**

A. Live FOX Broadcast.

1. Provide household viewership and any additional analytics provided by the network.

MISS USA 2019 (FOX): Airing on a highly competitive night, the 2019 MISS USA broadcast delivered a strong 0.7 A18-49 rating and 3M Total Viewers, up from the coveted demo from 2018 and +25% with Total viewers compared to last year's MISS USA competition on Monday, 5/21/18. It also out performed FOX's year ago time period average (GOTHAM & SHOWTIME AT THE APOLLO) by two-tenths of a rating point with A18-49 and +43% with Total Viewers. Additionally, MISS USA ranked #3 in its 8P-10P time period with all key demos including key A18-49, while tying as the #9 broadcast program for the night with these same viewers. Note that this year's competition ranks as the 2nd highest rated MISS USA competition with A25-54, W25-54 and A50+ in the past 5 years behind the 2016 MISS USA (FOX).

- Delivered a 0.7/3 with A18-49, a 0.9/3 with A25-54, a 0.8/4 with W18-49, a 1.1/4 with W25-54, a 1.7/3 with A50+, and 2.964M Total Viewers.
- Up +17% with A18-49, +13% with A25-54, +22% with W25-54, +42% with A50+, and +25% with Total Viewers, while it held steady with W18-49 compared to last year's MISS USA on 5/21/18.
- Up +40% with A18-49, +29% with A25-54, +60% with W18-49, +57% with W25-54, +55% with A50+, and +43% with Total Viewers compared to FOX's year-ago time period average (GOTHAM & SHOWTIME AT THE APOLLO originals) on 5/3/18.
- Grew +1 share point in its half hours from start to finish (2-hrs) with all key Adults.
- Ranked #3 in the 8P-10P time period with all key demos, including A18-49 and A25-54, as well as with Total Viewers.
- Tied for #9 with A18-49 among all Broadcast programs for the night, while it ranked among the Top 5 with all 18-34 cohorts.

Attached for further detail is [Exhibit D](#)

2. Confirm how many total minutes of Reno Tahoe destination exposure, special to Washoe County, was included in the live broadcast.
3:09*



*Does not include "Up Close and Personal" Videos of Top 15 which included background photographs of Reno Tahoe during contestant interviews. An estimate is that would add an additional: 45.

3. Provide screenshots of each Reno Tahoe destination exposure, specific to Washoe County, including time stamp (start to finish) for each segment.
<https://we.tl/t-rqQTOMBlIH>
4. Provide summary of all recognitions of Reno Tahoe during the live broadcast, including verbal mentions by hosts and/or celebrities and Miss USA/Reno Tahoe logo lock.

Scripts are included in **Exhibit E**

Specific verbal mentions of Reno Tahoe:

Miss USA Prelims: Script Pages: 2, 5, 11, 15, 17x3, 19x2(9 mentions total)

Miss USA Finals: Script Pages: 3, 4, 6, 19, 40, 41, 88 (7 mentions total)

Miss Teen Prelims: Script Pages: 2, 3, 5, 11, 14, 15x2, 19 (7 mentions total)

Miss Teen Finals: Script Pages: 2, 4, 10, 12, 13x3, 17, 18, 20, 22, 27, 31, 42 (14 mentions total)

Does not include Mayor's introduction

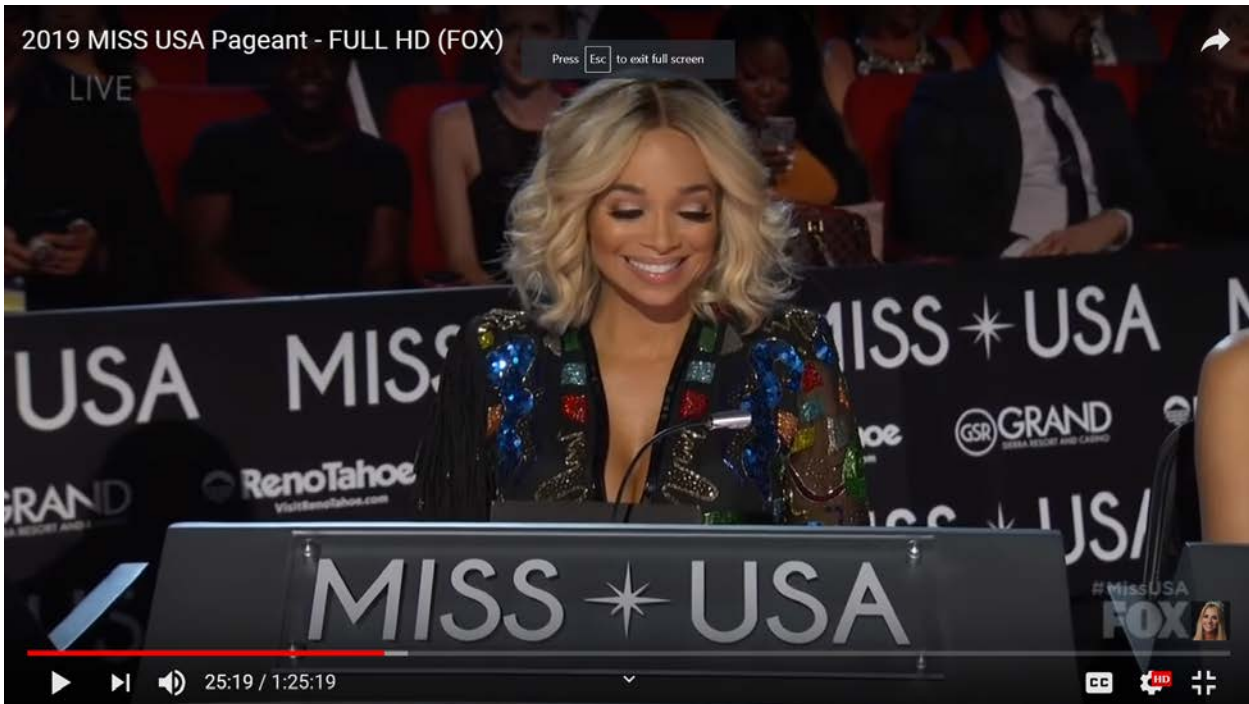
Reno/Tahoe Logo lock (with Miss USA Logo) visible as follows:

At least 11 individual shots of the Reno Tahoe Logo



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5. Confirm whether MUO was successful in securing a “Promotional Consideration” (with video supplied by Reno Tahoe) during the program, which was subject to network approval.

We were not able to achieve this. Fox made it clear that this Promotional Consideration (from their perspective) is only applicable to goods and service providers such as hotels and airlines. They were unwilling to grant a Promotional Consideration for the RSCVA despite good faith efforts on the part of the Miss Universe Organization.

B. Taped Broadcast Distribution.

1. Itemize the countries that the broadcast will be distributed to and provide the approximate timeline for distribution.

Miss USA has already aired in the following countries:

- Anguilla
- Antigua
- Antillas Holandesas
- Aruba N.A.
- Bahamas
- Barbados
- Barbuda Is.
- Belize
- Bermuda
- Cayman Islands
- Costa Rica
- Dominica Is.
- Ecuador
- El Salvador
- French Guaina
- Grenada
- Guatemala
- Guyana
- Haiti
- Honduras
- Jamaica
- Nicaragua
- Panama
- Dominican Republic
- San Kitts & Nevis
- Santa Lucia Is.
- Surinam
- Trinidad Tobago
- Turks and Caicos Is.
- British Virgin Island

Miss USA has been distributed for later broadcast in the following countries in 2019:

- Afghanistan
- Bangladesh



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- Bhutan
- Brunei
- Cambodia
- East Timor
- Hong Kong
- Indonesia
- Japan (military bases)
- Kazakhstan
- Kyrgyzstan
- Laos
- Macau
- Malaysia
- Maldives
- Mauritania
- Mongolia
- Morocco
- Myanmar
- Kiribati Islands
- Marshall Islands
- Micronesia
- Nauru
- New Caledonia
- Niue
- Northern Mariana Islands
- Palau
- Pitcairn
- Seychelles
- Solomon Islands
- Tahiti
- Tokelau
- Tonga
- Tuvalu
- Vanuatu
- Wallis & Futuna Islands
- Western Samoa
- Nauru
- Nepal
- Pacific Islands*
- Pakistan
- Papua New Guinea
- Peoples Republic of China (non-exclusive hotels and foreign compounds only)
- Philippines
- Singapore
- South Korea (non-exclusive hotels and foreign compounds only)
- Sri Lanka
- Thailand
- Vietnam
- American Samoa
- Cook Islands
- Fiji
- French Polynesia



C. Livestream Analytics

1. Itemize the total number of unique views for each livestream: Miss Teen USA preliminaries, Miss USA preliminaries, Miss Teen USA finals.
FB (Facebook), YT (YouTube)

Miss Teen USA Prelims – 149K FB, 46K YT

Miss Teen USA Finals – 80K FB, 215.3K YT

Miss USA Prelims – 479K FB, 203K YT

2. Provide the average duration of viewership for each livestream.
FB (Facebook), YT (YouTube)

Miss Teen USA Prelims – 1:32 (FB), 12:40 (YT)

Miss Teen USA Finals – 1:28 (FB), 12:42 (YT)

Miss USA Prelims – 1:31 (FB), 8:26 (YT)

3. What was the total number of user engagements, including likes and comments, for each livestream.
FB (Facebook), YT (YouTube)

Miss Teen USA Prelims – 547 Likes, 60 Comments (YT), 1.4K Likes, 686 Shares, 2.8K Comments (FB)

Miss Teen USA Finals – 2.6K Likes, 554 Comments (YT), 2.8K Likes, 1.3K Shares, 4.8K Comments (FB)

Miss USA Prelims – 2.6K Likes, 937 Comments (YT), 2.2K Likes, 1.5K Shares, 4K Comments (FB)

4. Provide screenshots of each Reno Tahoe destination exposure, specific to Washoe County, including time stamp (start to finish) for each segment, itemizes by each livestream.

The following are screenshots of the official Reno Tahoe video that was provided by the RSCVA. Additional, RenoTahoe exposure as captured by Miss Universe Organization is set forth in #5.

Miss Teen USA Prelims Tourism video #1: 9:00 – 9:32



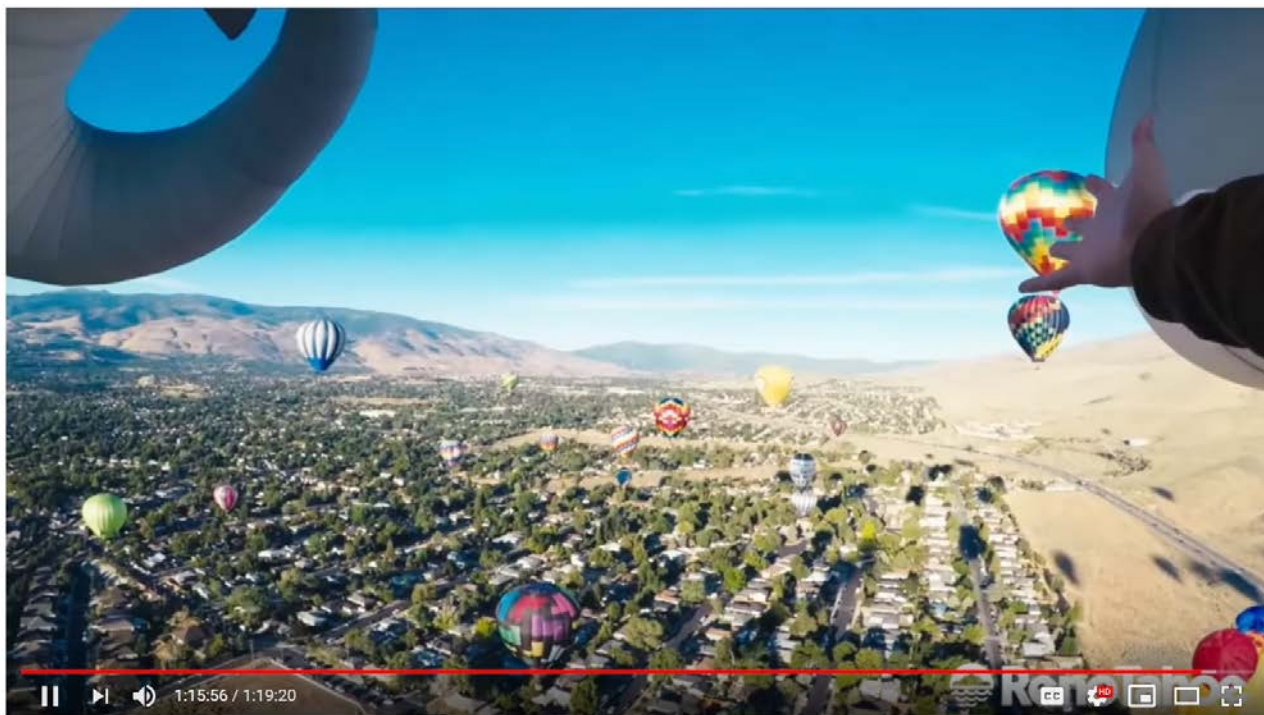
2019 MISS TEEN USA Preliminary Competition

Miss Teen USA Prelims Tourism video #2: 43:42 – 44:11



2019 MISS TEEN USA Preliminary Competition

Miss Teen USA Prelims Tourism video #3: 1:15:44 – 1:16:13



2019 MISS TEEN USA Preliminary Competition

Miss Teen USA Finals Tourism Video #1: 18:16 – 18:41



2019 MISS TEEN USA Final Competition

Miss Teen USA Finals Tourism Video #2: 36:35 – 37:04



2019 MISS TEEN USA Final Competition



Miss Teen USA Finals Tourism Video #3: 1:22:37 – 1:23:00



2019 MISS TEEN USA Final Competition



Miss USA Prelims Tourism Video #1: 0:41 – 1:07



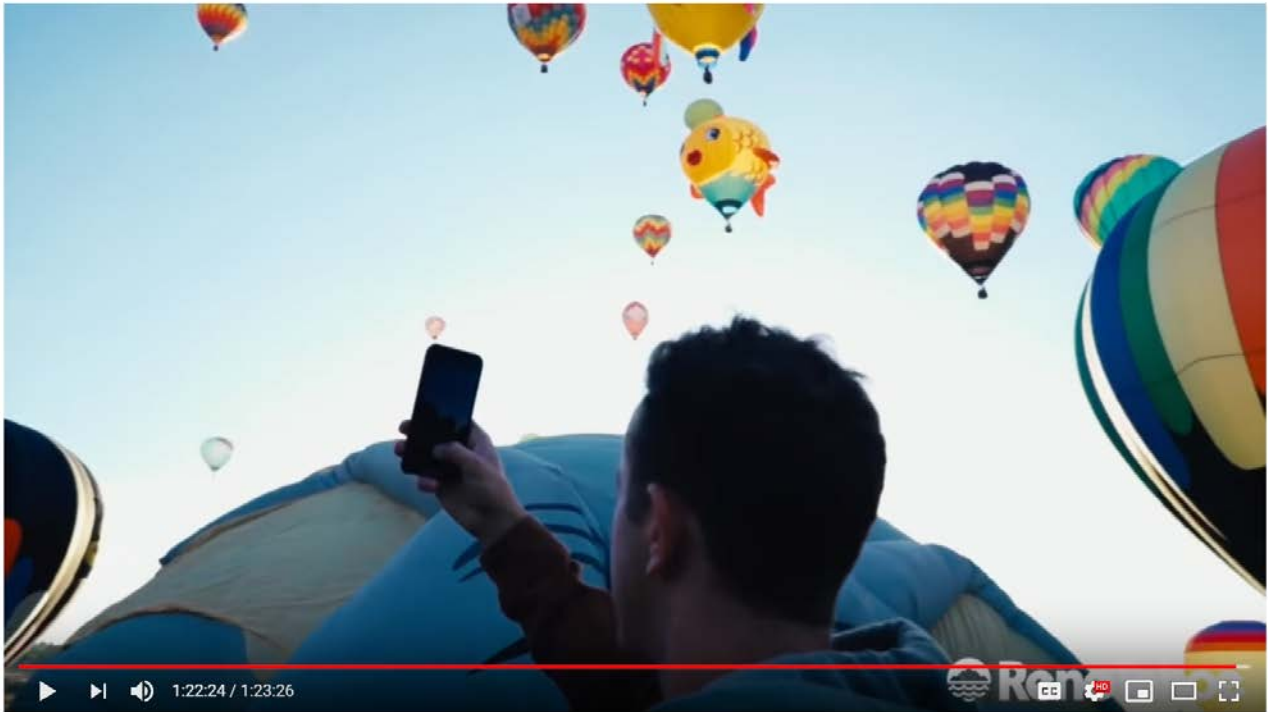
2019 MISS USA Preliminary Competition

Miss USA Prelims Tourism Video #2: 46:45 – 47:15



2019 MISS USA Preliminary Competition

Miss USA Prelims Tourism Video #3: 1:22:23 – 1:22:50



2019 MISS USA Preliminary Competition

5. Provide summary of all supplemental recognitions of Reno Tahoe during the Miss USA preliminary show, Miss Teen USA preliminaries and Miss Teen USA finals. Including verbal mentions, recognitions and Miss USA/Reno Tahoe logo lock.

Miss Teen USA Prelims:

1:05 – 1:36 Reno Tahoe received 5-10 seconds of supplemental recognition, which included shots of the Lake Tahoe, the Reno arch in both the day and night time, zip line, Best Buddies bowling event and roof top party held at Nevada Museum of Art with Reno Tahoe signage

1:17:40 Reno Tahoe was logo lock was placed on the screen



2019 MISS TEEN USA Preliminary Competition

Miss Teen USA Finals:

1:27 – 1:57 & 37:16 – 39:19 Reno Tahoe received supplemental recognition 8-10 seconds, which includes shots of Lake Tahoe the Reno arch in both the day and night time, zip line, best buddies bowling event and roof top party held at Nevada Museum of Art with Reno Tahoe signage

Miss USA Prelims:

1:08 – 1:38 & 41:03 – 43:08 Reno Tahoe received supplemental recognition 5-10 seconds, which includes shots of Lake Tahoe the Reno arch in both the day and night time, climbing wall, Reno Aces baseball game and roof top party held at Nevada Museum of Art with Reno Tahoe signage



Reno Tahoe signage in upper right during Miss USA Preliminary Competition

D. Newsletter Analytics.

Although this was previously provided, the results should be incorporated in your final post-event report.

1. Provide a sample of the e-blast and provide analytics including total distribution, open rate and click-throughs resulting from the Miss USA “tune-in” eblast. <https://we.tl/t-L8BUzvKAP7>
2. Provide a sample of the e-blast and provide analytics including total distribution, open rate and click-throughs resulting from the from the Miss Teen USA e-blast.

Our Reno Tahoe e-blast fully “delivered” but unfortunately no analytics were recorded due issues that were experiencing with our e-blast platform “Sendy”. We are still working with IT to get this issue resolved.

E. Social and Digital Media

1. Provide the total social media impressions for content that specifically linked to Reno Tahoe across multiple persons and platforms. Content that did not specifically mention Reno Tahoe, or tag Reno Tahoe cannot be included.
 - 211M+ Impressions (MUO Owned Channels, Paid Media, Fans, and Influencers)
 - 70M+ Impressions (MUO Owned Channels, Paid Media)



2. Provide an accounting and detailed explanation, including screenshots, of how total social media impressions was formulated, itemized by each social channel. Include all social channels in which @RenoTahoe was tagged, including but not limited to: Facebook, Twitter, Instagram posts, Instagram stories, YouTube, Snapchat.

Every day we updated an ongoing google sheet with links and their impressions. We used Business Facebook, Instagram Insights, Studio Twitter, and YouTube Creator Studio to pull the most accurate stats during and following production.

<https://we.tl/t-laeQp1RnXf>

3. Provide a summary of the contestants that posted in at least one digital, video or still segment incorporating the Reno Tahoe branded hat, including Miss Universe and the reigning Miss USA.

Miss Universe Catriona Gray promoted the Miss USA in Reno Tahoe as well as Harrah's where she stayed.

<https://twitter.com/MissUniverse>

https://www.instagram.com/p/Bv1sPhrg_nU/

<https://www.facebook.com/MissUniverse/videos/vl.361828011044326/428114211255936/?type=1>

Upon arrival, the contestants received Reno Tahoe swag bags and thanked the city on their official and personal Instagram Stories. <https://we.tl/t-Gy3CZtq8kG>

4. Confirm the specific social posts, including proper tags, that MUO posted promoting the destination across MUO social platforms, including Instagram posts, Twitter, Facebook and Instagram stories.

Confirmed – since the announcement, we included @RenoTahoe and #RenoTahoe in each post leading up to, during, and after the competition. See a few examples below:

<https://www.instagram.com/p/BwsaxbDDHrx/>

<https://www.instagram.com/p/Bw-2QOEj1-A/>

https://www.instagram.com/p/Bw_G03NDZ55/

F. Reno Tahoe Messages on Miss Universe Social Platforms

1. Provide analytics for each of the two Reno Tahoe messages, itemized by platform (Facebook, Twitter, Instagram).

Post 1:

<https://www.instagram.com/p/BwZl6u6jWPL/>



<https://twitter.com/MissUSA/status/1118881279154499584>
<https://www.facebook.com/MissUSA/photos/pcb.10156623772982968/10156623771747968/?type=3&theater>

Post 2:

https://www.instagram.com/p/BxAt_3ODi2g/
<https://twitter.com/MissUSA/status/1124388155799420928>
<https://www.facebook.com/MissUSA/posts/10156587544967968>

2. What was the total number of user engagements, including likes and comments, itemized for each channel, for each post.

Post 1:

IG – 46,666 Impressions, 1,596 likes, 15 Comments
TW – 3,959 Impressions, 8 Likes, 3 Retweets
FB – 8,600 Impressions, 51 Likes, 2 Comments, 2 Share

Post 2:

IG – 167,862 Impressions, 7,918 Likes, 40 Comments
TW – 18,966 Impressions, 51 Likes, 10 Retweets, 1 Reply
FB – 73,500 Impressions, 22 Likes, 3 Comments, 3 Shares

G. MissUniverse.com

1. What were the unique pageviews from Thursday, March 28 through Friday, May 3.
711,746 Unique Pageviews
2. Provide screenshots of the following Reno Tahoe assets on MissUniverse.com:
 - a. Reno Tahoe logo.
 - b. Links to VisitRenoTahoe.com on MUO website.
 - c. Reno Tahoe destination video.
 - d. Reno Tahoe special events brochure.

Prior to the Miss USA crowning moment, the website banners included a destination shot of Reno Tahoe with tune-in information including a logo and link directly to visitrenotahoe.com.

Screenshots: <https://we.tl/t-UgcWNCFDzn>

H. Collateral Samples

1. Samples or screenshots of collateral pieces with Reno Tahoe branding included.
<https://www.instagram.com/p/BwvGResDUia/>
<https://www.instagram.com/p/BwDDkBKj09z/>
<https://www.instagram.com/p/BvmVs8Zj8rt/>
<https://www.instagram.com/p/Bvw0FazjgXW/>
<https://www.instagram.com/p/BwcN7hdDs7E/>



<https://www.instagram.com/p/BwnKKGhDWQ4/>

2. Samples of press releases with Reno Tahoe mention.

Please see **Exhibit F** which includes:

- Contestant speaking points distributed to all 102 contestants + altered slightly for all talent associated with the show
- Satellite Coordinate release distributed over the newswire for media to pull crowning moment
- Press Releases
 - o Hosts; talent; crowning

3. Samples of the Miss USA and the Miss Teen USA commemorative programs.

Hard copies of both Miss USA and the Miss Teen USA commemorative programs will be sent under separate cover via mail made to the attention of Jennifer Cunningham.



To: Phil DeLone
RSCVA Board of Directors

From: Jennifer Cunningham, Executive Vice President

Date: June 18, 2019

Subject: **Miss USA Post-Event Report**

Attached is the Post-Event Report as provided by Miss USA Organization (MUO). They are in compliance with our Agreement with the exception of the number of paid room nights.

The Agreement with the RSCVA had a sliding scale of the fee to be paid to Miss USA should the total number of paid room nights be less than 2,000. For 1,500-1,999 paid room nights produced, MUO would be paid 95% of the Sponsorship fee, providing that the other concessions were met. This amounts to a reduction in the fee of \$17,500 for a total sponsorship of **\$332,500**.

Highlights:

- Total Room Nights Produced: **4,538**
 - Paid Room Nights: 1,806 (contract required 2,000)
 - Comp Room Nights: 2,732
- Social Media Impressions: **211 Million** (contract required a minimum of 70M)
- Destination exposure specific to Washoe County – **3:09 minutes** (contract required 3:00 minutes). Note: this does not include "Up Close and Personal" Videos of Top 15 which included background photographs of Reno Tahoe during contestant interviews. An estimate is that it would add an additional: 45.
- Fox TV Coverage – there was a 25% growth in total viewers over the prior year.



To: Phil DeLone
RSCVA Board of Directors

From: Molly M. Rezac

Date: June 19, 2019

Subject: **FY 2019/2020 CEO Goals-Recommendation by Executive/Legislative Committee**

The Executive & Legislative Committee of the RSCVA met on May 15, 2019, and again on June 14, 2019, to review for recommendation the Fiscal Year 2019/2020 CEO Goals. The CEO Goals recommended by the Executive & Legislative Committee are attached hereto as **Exhibit A**.

In developing a recommendation for Fiscal Year 2019/2020 CEO Goals, the Executive & Legislative Committee again concentrated on the Strategic Priorities as set forth in the Strategic Plan. In addition, the Committee reviewed the anticipated results for Fiscal Year 2018/2019 CEO Goals. A copy of the anticipated results is attached hereto as **Exhibit B**. Staff prepared an analysis of the anticipated results in all areas so that the Committee could determine an appropriate increase in each Strategic Priority goal. The Committee discussed each and every goal.

For Strategic Priority #1, the Committee is recommending that Goals be set for both Visitation/Destination Awareness as well as Tourism Sales while maintaining the overall 15% weighting. The Visitation/Destination Awareness Goal was set for an increase of 1.05% over last year's total room nights. The Committee considered this the appropriate increase in room night growth given the change in the demographics of visitors. For example, the demographics show that there are more affluent visitors paying a higher Average Daily Rate (ADR) and less drive-in visitors expecting a lower ADR than in the past. This means that the ADR has risen and stayed elevated while the overall room nights has not increased. Similarly, the Committee determined 290,000 was the appropriate goal for Strategic Priority #2, Direct Room Night Growth, particularly given the forecasts of the economy.

For Strategic Priorities #3 through #5, the Committee recognized that these priorities remain consistent and continue to be items the CEO must strive to achieve as they further the RSCVA mission. As such, the Committee recommends that these goals remain at the same targets and weight.

EXHIBIT A

DRAFT



P.O. Box 837
 Reno, NV 89504 USA
 t: 775.827.7600
VisitRenoTahoe.com

Date: June 12, 2019
 To: Executive/Legislative Committee
 From: Phil DeLone, President/CEO
 Subject: Fiscal Year 2019/2020 CEO Goals – DRAFT V3

Strategic Priorities	FY 19/20 Goals	% Weight	Process
Strategic Priority #1: Visitation/Destination Awareness			
VISITATION/DESTINATION AWARENESS – Change the perception of Reno-Tahoe through positioning the destination around outdoor activities, arts and culture, and innovative industries. Increase destination awareness and visitor growth by 1-4% from target markets (Bay Area, LA and Seattle), – as measured by calendar year.	1,231,000 total room nights from 3 target markets (Bay Area, LA Basin, Seattle) which represents an increase of: 1% - Bay Area 4% - LAX 2% SEA	8%	Bonus calculated on following scale: If 1,231,000 or more room nights achieved, full bonus for this goal awarded. If 1,211,000-1,230,999 room nights achieved, 75% bonus for this goal awarded.
TOURISM SALES: Increase in 2% over FY18/19 due to bowlers	2% increase from FY18/19. (Actual target to be determined once final numbers are available no later than 9/30/19)	7%	Bonus calculated on following scale: If 2% increase or more room nights achieved, full bonus for this goal awarded. If 1-2% increase room nights achieved, 75% bonus for this goal awarded.
Strategic Priority #2: Direct Room Night Growth			
PRODUCED GROUP ROOM NIGHTS – The number of room nights booked in meeting, convention, sports, equestrian and non-USBC bowling. FY 2017/2018 room nights were 260,000.	Produce 290,000 Room Nights	35%	Bonus calculated on following scale: If 290,000 room nights produced, full bonus for this goal awarded. If 285,000 to 289,999 room nights produced, 90% bonus for this goal awarded. If 280,000 to 284,999 room

			nights produced, 80% bonus for this goal awarded. If 277,000 to 279,999 room nights produced 70% bonus for this goal awarded.
CLIENT SATISFACTION – Maintain exemplary ratings on overall satisfaction and experience of meeting planners and event producers for all events booked via RSCVA sales staff, held at RSCVA facilities.	Maintain or exceed a straight average client satisfaction of 5.5 on a scale of 1-7.	10%	Bonus given if goal achieved.
Strategic Priority #3: Facility Efficiency			
FACILITY MANAGEMENT – Realize the highest/best use of the facilities, in line with the RSCVA mission. Complete onboarding of SMG & SAVOR. Improve operating revenues and minimize losses.	Increase FY19/20 revenue by facility over FY18/19.	15%	Bonus given if goal achieved.
Strategic Priority #4: Organizational Sustainability			
LEADERSHIP	Maintain a solid Executive Management Team.	10%	Bonus given if goal achieved.
ORGANIZATIONAL HEALTH – Provide overall organization health. Key indicators include: 1) internally-employee engagement & culture; 2) externally-community involvement and leadership.	1) Maintain average Employee Satisfaction = 4.0 2) Maintain current community involvement levels at 50.	10%	Bonus given if goal achieved.
FINANCIAL HEALTH – Deliver on the Board approved fiscal year budget in adherence to RSCVA financial policies and increase overall facility efficiency	+/- 5% of fiscal year budget achieved	5%	Bonus given if goal achieved



P.O. Box 837
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VisitRenoTahoe.com

EXHIBIT B

DRAFT



P.O. Box 837
 Reno, NV 89504 USA
 t: 775.827.7600
VisitRenoTahoe.com

Date: June 19, 2019
 To: Board of Directors
 From: Phil DeLone, President/CEO
 Subject: Fiscal Year 2018/2019 CEO Goals – PERFORMANCE – as of 5/15/19

Strategic Priorities	FY 18/19 Goals	% Weight	Process	Results as of 4/19/19
Strategic Priority #1: Visitation/Destination Awareness				
VISITATION/DESTINATION AWARENESS – Change the perception of Reno-Tahoe through positioning the destination around outdoor activities, arts and culture, and innovative industries. Increase destination awareness and visitor growth by 2-7% from target markets (Bay Area, LA and Seattle) – as measured by calendar year.	1,278,000 total room nights from 3 target markets (Bay Area, LA Basin, Seattle) which represents an average of 2.2% increase	15%	Bonus calculated on following scale: If 1,278,000 or more room nights achieved, full bonus for this goal awarded. If 1,251,000-1,277,999 room nights achieved, 75% bonus for this goal awarded.	Not achieved 1,218,148 which is down 2.6%, ADR up 10% <ul style="list-style-type: none"> • Gaming win in up. Rev Par is up • Brand awareness is high evidence of study. Marketing is working in the target markets identified. • Bringing in better customers. According to research, those that fly in spend more and stay longer. • Overall occupancy is down 2.7% • Business travel: Tesla and Panasonic – cut all non-essential business travel. • Weather: Fire/smoke & snow



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Strategic Priority #2: Direct Room Night Growth				
<p>PRODUCED GROUP ROOM NIGHTS – The number of room nights booked in meeting, convention, sports, equestrian and non-USBC bowling. FY 2017/2018 room nights were 260,000.</p>	<p>Produce 280,000 Room Nights</p>	<p>35%</p>	<p>Bonus calculated on following scale: If 280,000 room nights produced, full bonus for this goal awarded. If 275,000 to 279,999 room nights produced, 90% bonus for this goal awarded. If 270,000 to 274,999 room nights produced, 80% bonus for this goal awarded. If 267,000 to 269,999 room nights produced 70% bonus for this goal awarded.</p>	<p>280,000 estimated to achieve</p> <p>NOTE: The FY17/18 Goal was 260,000, but the team end up at 314,000 due to Interbike. W/out the Interbike bookings, the total would be 267,000, resulting in a growth of X from FY17/18 to FY18/19.</p>
<p>CLIENT SATISFACTION – Maintain exemplary ratings on overall satisfaction and experience of meeting planners and event producers for all events booked via RSCVA sales staff, held at RSCVA facilities.</p>	<p>Maintain or exceed a straight average client satisfaction of 5.5 on a scale of 1-7, working closely with SMG on continuance of benchmark.</p>	<p>10%</p>	<p>Bonus given if goal achieved.</p>	<p>TBD review of the surveys that were implemented on March 1.</p>



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Strategic Priority #3: Facility Efficiency				
FACILITY MANAGEMENT – Realize the highest/best use of the facilities, in line with the RSCVA mission. Complete onboarding of SMG & SAVOR. Improve operating revenues and minimize losses.	Increase FY18/19 revenue by facility over FY17/18, excluding NBS due to renovations.	15%	Bonus given if goal achieved.	Revenue is up, estimated to achieve the goal NOTE: Include P&L for each facility except NBS.
Strategic Priority #4: Organizational Sustainability				
LEADERSHIP	Maintain a solid Executive Management Team.	10%	Bonus given if goal achieved.	To be determined by the Board Survey
ORGANIZATIONAL HEALTH – Provide overall organization health. Key indicators include: 1) internally-employee engagement & culture; 2) externally-community involvement and leadership.	1) Maintain average Employee Satisfaction = 4.0 2) Maintain current community involvement levels at 50.	10%	Bonus given if goal achieved.	1) Nominated as one of the Best Places to Work. Use the results from Best Places to Work 2) On target NOTE: Include survey results & Phil’s calendar in Appendix.
FINANCIAL HEALTH – Deliver on the Board approved fiscal year budget in adherence to RSCVA financial policies and increase overall facility efficiency	+/- 5% of fiscal year budget achieved	5%	Bonus given if goal achieved	XX% variance from budget, estimated to achieve



To: RSCVA Board of Directors

From: Robert Chisel, Director of Finance

CC: Phil DeLone, President/CEO
Bob Lucey, Board Chair

Date: June 27, 2019

Subject: **Public Hearing: Review, discussion and possible action regarding recommendation to the Reno-Sparks Convention and Visitors Authority Board of Directors to adopt proposed amendments to the Authority's Transient Lodging Tax Rules and Regulations**

Executive Summary

Finance Staff is proposing certain updates and proposed changes to the Transient Lodging Tax Rules and Regulations. In addition, RSCVA staff is proposing additional clean-up and other minor clarifications. All proposed changes are outlined below and are as set forth in the draft Booklet attached to this Staff Report.

This is the second reading.

Background

Attached is a red-lined copy of the proposed Reno-Sparks Convention and Visitors Authority Transient Lodging Tax Rules and Regulations outlining several revisions and clarifications. The change is restricted to 6.4.3 Payment By Government Credit Card, with language being crossed out identified with red font and crossed out, and additional language identified in blue font.

The change is being conducted to properly reference the government SmartPay travel credit card numbers as being acceptable for exemption from transient lodging taxes (as outlined in the GSA SmartPay website). The change will not have any impact on the room tax rates or room tax amounts paid.

Below are the proposed changes to the Transient Lodging Tax Rules and Regulations.

6.4.3. Payment By Government Credit Card (SmartPay Card). The RSCVA recognizes Transient



Lodging Tax exemptions on those credit card purchases that are billed directly to the United States government from the approved list from General Services Administration (see www.gsa.gov website). Lodging purchases made with ~~the following~~ **approved** United States government travel credit cards are exempt.

~~Start with 4486 and the sixth digit is 0, 6, 7, 8 or 9 (example: 4486 X6XX XXXX XXXX)~~

~~Start with 4614 and the sixth digit is 0, 6, 7, 8 or 9 (example: 4614 X6XX XXXX XXXX)~~

~~Start with 4716 and the sixth digit is 0, 6, 7, 8 or 9 (example: 4716 X6XX XXXX XXXX)~~

~~Start with 5564 and the sixth digit is 0, 6, 7, 8 or 9 (example: 5564 X6XX XXXX XXXX)~~

~~Start with 5565 and the sixth digit is 0, 6, 7, 8 or 9 (example: 5565 X6XX XXXX XXXX)~~

~~Start with 5568 and the sixth digit is 0, 6, 7, 8 or 9 (example: 5568 X6XX XXXX XXXX)~~

The RSCVA will provide an updated and current list of exempt travel credit card numbers on its website.

Centrally Billed: Centrally billed credit card purchases, which are billed directly to and paid by the federal government, are exempt from Transient Lodging Tax. Centrally billed credit cards utilize the account numbers listed above.

Individually Billed: Individually billed credit card purchases, which are billed directly to and paid by the federal employee, are not exempt from Transient Lodging Tax as stated from the General Services Administration (see www.gsa.com website). ~~The credit card account numbers begin with 4486, 4614, 4716, 5564, 5565 or 5568 and the sixth digit in the account number is 1, 2, 3 or 4.~~ Purchases made with individually billed credit cards are not exempt regardless of whether the employee has a federal exemption certificate, travel orders, or is subsequently reimbursed by the United States government.

Purchases made with any type of credit card other than centrally billed, are not exempt from Transient Lodging Tax.

Fiscal Impact

None.

Recommendation

Staff recommends that the Board approve the proposed revisions and additions to the RSCVA Transient Lodging Tax Rules and Regulations as presented.



THE RENO-SPARKS CONVENTION & VISITORS AUTHORITY

The Reno-Sparks Convention & Visitors Authority ("RSCVA") was established in 1959 as the Washoe County Fair and Recreation Board. The RSCVA acts as a marketing organization for the county to promote conventions, tourism, and outdoor recreation.

Unlike many other convention and visitor bureaus across the country, the RSCVA owns and operates several facilities designed to draw out-of-town visitors, as well as administers the collection and enforcement of Transient Lodging Taxes and various related Surcharges in Washoe County.

NRS 244A.645, 244.335 (7) and 268.095 (7) permit the county and cities to delegate authority to collect, enforce and administer the Transient Lodging Tax and certain Surcharges to the county fair and recreation board if it so desires.

Washoe County, City of Reno, and City of Sparks delegated this authority to the RSCVA to collect the Transient Lodging Tax and certain Surcharges on their behalf. They also authorized and empowered the RSCVA to prescribe, adopt and enforce rules and Regulations relating to the administration and enforcement of the Transient Lodging Tax codes [WCC Section 25, RMC Title III, Section 2, and SMC Chapter 3.04]. Additionally, SB 312 ("SB 312") enacted by the 2015 Nevada Legislature (and not yet codified as of the date of these Regulations) imposes a tourism Surcharge in parts of Washoe County and mandates that such Surcharge be administered and collected by the county fair and recreation board. SB 312 likewise empowers the RSCVA to prescribe, adopt and enforce rules and Regulations relating to the administration and enforcement of the tourism Surcharge. It is the intention of the RSCVA that the various mandated Surcharges be collected and administered along with and in the same manner as the Transient Lodging Tax.



Room Tax Department Contact Information:

Phone: (775) 827-7743

Fax: (775) 827-7745

E-mail: taxdepartment@rscva.com

Mail: RSCVA
Room Tax Department
P.O. Box 837
Reno, NV 89504-0837

In Person: Reno Town Mall
4001 S. Virginia Street, Suite G
Reno, NV 89502

**RENO-SPARKS CONVENTION & VISITORS AUTHORITY
TRANSIENT LODGING TAX AND SURCHARGE REGULATIONS**

I N D E X

1. DEFINITIONS

- 1.1. Short Title.
- 1.2. Definitions.
- 1.3. "Adjudicator" Defined.
- 1.4. "Agency" Defined.
- 1.5. "Average Room Rate" Defined.
- 1.6. "Complimentary Rooms" Defined.
- 1.7. "Consideration" Defined.
- 1.8. "Contested Cause" Defined.
- 1.9. "Exchange Company" Defined.
- 1.10. "Exchange Fees" Defined.
- 1.11. "Gross Receipts" Defined.
- 1.12. "Group Rebate" Defined.
- 1.13. "License" Defined.
- 1.14. "Occupant" Defined.
- 1.15. "Operator" Defined.
- 1.16. "Package" Defined.
- 1.17. "Party" Defined.
- 1.18. "Person" Defined.
- 1.19. "Player Points" Defined.
- 1.20. "Player Points – Cash Value" Defined.
- 1.21. "Player Points – Non-Cash Value" Defined.
- 1.22. "Regulation" Defined.
- 1.23. "Retail Value Of A Room" Defined.
- 1.24. "RSCVA" Defined.
- 1.25. "RSCVA Subsidy" Defined.
- 1.26. "Shall" Defined.
- 1.27. "Surcharge" Defined
- 1.28. "Tax Administrator" Defined.
- 1.29. "Time-Share Exchange Program" Defined.
- 1.30. "Time-Share Project" Defined.
- 1.31. "Trade or Barter" Defined.
- 1.32. "Transient Guest" Defined.
- 1.33. "Transient Lodging" Defined.
- 1.34. "Transient Lodging Tax" Defined.

2. TRANSIENT LODGING TAX LICENSES

- 2.1. Operation Of Transient Lodging Business Without A License Is Unlawful.
- 2.2. Transient Lodging Tax License Required.
- 2.3. Obtaining A Transient Lodging Tax License.
- 2.4. Required Information.
- 2.5. Transient Lodging Tax Licensing Period.
- 2.6. Transient Lodging Tax License Not Transferable.

3. TRANSIENT LODGING TAXES

- 3.1. Tax Districts and Rates.

- 3.1.1. Surcharges
- 3.2. Notice To Guest.
- 3.3. Taxes Are Applicable To All Rental Charges.
 - 3.3.1. Player Points.
 - 3.3.2. Advance Deposits, Forfeited Deposits, No Show Charges.
 - 3.3.3. Other Deposits And Charges.
 - 3.3.4. Cancellation Fees, Attrition Fees.
 - 3.3.5. Meeting Rooms.
 - 3.3.6. Promotional Award Programs.
 - 3.3.7. Complimentary Rooms
- 3.4. Separation Of Tax And Surcharge From Room Charge.
- 3.5. The Operator Owes The Tax and Surcharge.
- 3.6. Collection From Transient Guest.
- 3.7. Taxpayer Assistance.
- 3.8. Collection Allowances.

4. TRANSIENT LODGING TAX RETURNS

- 4.1. Due Date.
 - 4.1.1. Electronic Filing.
- 4.2. Who Must File A Return.
- 4.3. Transient Lodging Tax Returns.
- 4.4. Occupancy Section Of The Transient Lodging Tax Return.
- 4.5. Revenue Section Of The Transient Lodging Tax Return.
 - 4.5.1. Adjustments.
 - 4.5.2. Refunds.
 - 4.5.3. Complimentaries.
 - 4.5.4. Over 28-Day.
 - 4.5.5. Government Exemptions.
- 4.6. Unsigned Transient Lodging Tax Returns.
- 4.7. Sample Operator's Transient Lodging Tax Return And Instructions.

5. PENALTIES AND ASSESSMENTS FOR INCORRECT TRANSIENT LODGING TAX RETURNS AND/OR DELINQUENT OR MISSED PAYMENTS

- 5.1. Penalties And Interest.
- 5.2. Errors.
- 5.3. Lien(s) Placed Upon Property Of Delinquent Operators.
- 5.4. Habitual Delinquencies.
- 5.5. Appeal Of Penalty On Late Or Missing Returns.
- 5.6. Assessment Of Deficiency.
 - 5.6.1. Failure To File.
 - 5.6.2. Multiple Deficiencies.
 - 5.6.3. Determination Amount.
- 5.7. Notice Of Determination.
- 5.8. Limitation On Deficiency Period; Time For Provision Of Notice Of Determination.
- 5.9. Due Dates For Deficiency Assessments.

6. EXEMPTIONS FROM TRANSIENT LODGING TAX

- 6.1. Payment In Advance.
- 6.2. Contract/Lease Agreement.
- 6.3. 10-Day Affidavit.
- 6.4. Governmental Exemptions.
 - 6.4.1. State Of Nevada And Local Exemptions.

- 6.4.2. Federal Government Exemptions.
- 6.4.3. Payment By Government Credit Card (SmartPay Card).
- 6.4.4. Diplomatic Exemptions.
- 6.4.5. Federal Credit Union Exemptions.
- 6.5. Other Not-For-Profit Organizations.
- 6.6. Apartment Rentals (Monthly).
- 6.7. All Exemptions Must Have Adequate Documentation.
- 6.8. Uncollected Rental Fees.
- 6.8.1. Bad Debt Adjustments.
- 6.9. Limitations On Claims For Refund Or Credit.

7. PACKAGE PROGRAMS

- 7.1. Transient Lodging Tax On Rooms Included In Packages.
- 7.2. Illustrative Examples.
- 7.3. Package Record Retention.
- 7.4. Definition of Nonprofit Costs.
- 7.5. Transient Lodging Tax On Packages Not Including Rooms.

8. TIMESHARES

- 8.1. Transient Lodging Tax On Rental Of Timeshares To Transient Guests.
 - 8.1.1. Examples Of Methods By Which Such Transient Rental Occupancy May Be Booked And Taxed.
- 8.2. Transient Lodging Tax On Occupancy Of Time-Share Units By Owners Or Exchange Users.
 - 8.2.1. Transient Lodging Tax On A Timeshare Project Or Timeshare Exchange Program.
 - 8.2.2. Exchange Fees Paid To An Exchange Company.
 - 8.2.3. Exchange Fees Paid To An Operator.
 - 8.2.4. Taxable Receipts In Connection With The Use Of A Time-Share Unit By A Time-Share Owner Or Exchange User.
- 8.3. Transient Lodging Tax On Occupancy Of Developer's Un-Sold Or Un-used Timeshare Intervals.
 - 8.3.1. Developer's Units Provided On Complimentary Basis.
 - 8.3.2. Rental Of Developer's Units.

9. CONTRACTS AND INTERNET

- 9.1. Contracted Room/Unit Rates.
- 9.2. Internet Room Rentals.
- 9.3. Surcharge on Unoccupied Rooms

10. AUDIT OF OPERATOR'S TRANSIENT LODGING TAX RECORDS AND ASSESSMENT OF DEFICIENCY

- 10.1. Authority Of The RSCVA To Audit The Records Of Operators.
- 10.2. Length Of Audits.
- 10.3. Required Records.
- 10.4. Retention Of Records.
- 10.5. Availability Of Records.
- 10.6. Failure To Cooperate With A Transient Lodging Tax Audit.
- 10.7. Assessments Or Credits Resulting From A Transient Lodging Tax Audit.
 - 10.7.1. Notice Of Audit Determination.
 - 10.7.2. Time Limitations.
 - 10.7.3. Payment Of Assessment.
- 10.8. Appeals.

- 10.8.1. Appeal: Time For Filing.
- 10.8.2. Appeal Requirements And Accompanying Materials.
- 10.8.3. Re-Determination: Change In Determined Amount.
- 10.8.4. Re-Determination: Final Opinion Of Tax Administrator; Appeal To Finance Committee; Final Decision Of Finance Committee.
- 10.8.5. Re-Determination: Credit Or Refund.
- 10.9. Limitation On Deficiency Period; Time For Provision Of Notice Of Determination.

11. PROPERTY TYPE CLASSIFICATIONS

- 11.1. Properties Are Grouped By Classification By The RSCVA.

12. RULES OF THE PROCEDURE OF THE RSCVA FOR PROCEEDINGS ON THE REVOCATION OF TRANSIENT LODGING TAX LICENSES AND/OR SUSPENSION OF BUSINESS LICENSE (SHOW CAUSE HEARINGS)

- 12.1. Statement Of Need And Reasonableness.
- 12.2. Criteria For The Institution Of A Show Cause Hearing For The Revocation Of A Property's Transient Lodging Tax License.
 - 12.2.1. Initial Notice Of Deficiency.
- 12.3. Adjudication Of Contested Cases.
 - 12.3.1. Notice Of Hearing In Contested Case; Contents Of Record.
 - 12.3.2. Certain Members Of Agency Prohibited From Taking Part In Adjudication.
 - 12.3.3. Evidence. In Contested Cases.
 - 12.3.4. Administration Of Oath Or Affirmation To Witness.
 - 12.3.5. Contests Of Adverse Written Decision Or Order; Notice; Copies.
 - 12.3.6. Revocation Of Summary Suspension Of License.
- 12.4. Certification Of Revocation Of License To Other Authorities.
- 12.5. Right Of Agency To Record Claim Of Lien Upon Property For Deficiency Assessment Prior To The Hearing.
- 12.6. Posting Of Bond For Issuance Of New Transient Lodging Tax License Following Revocation Of Property's Transient Lodging Tax By The Adjudicator.
- 12.7. Administrative Appeal Of Any Order Of Revocation Of Transient Lodging Tax License By The Adjudicator.
- 12.8. Availability Of Regulations.

Appendix A. Transient Lodging Tax Rates by District



**RENO-SPARKS CONVENTION & VISITORS AUTHORITY
TRANSIENT LODGING TAX AND SURCHARGE REGULATIONS**

1.0. DEFINITIONS

- 1.1. Short Title.** These Regulations are known and may be cited as the RSCVA Transient Lodging Tax And Surcharge Regulations.
- 1.2. Definitions.** Except where the context otherwise requires, the definitions given in 1.3. to 1.34. inclusive, govern the construction of these Regulations.
- 1.3. "Adjudicator" defined.** "Adjudicator" means the Finance Committee of the Board of Directors of the RSCVA.
- 1.4. "Agency" defined.** "Agency" means the RSCVA.
- 1.5. "Average Room Rate" defined.** The "Average Room Rate" shall be determined from the amounts claimed on the previous year's Transient Lodging Tax returns calculated by dividing the total taxable room revenue by the number of taxable room nights as reported in the occupancy section of the Transient Lodging Tax return.
- 1.6. "Complimentary Rooms" defined.** "Complimentary Rooms" are those rooms which have been given to the guest completely free of charge.
- 1.7. "Consideration" defined.** "Consideration" means value received by an Operator including but not limited to the following: money, credits, cash-value Player Points, Trade or Barter, property, or forfeited deposits. "Consideration" does not include occupancy rights through a time-share exchange program or a time-share instrument.
- 1.8. "Contested Cause" defined.** "Contested Cause" means a proceeding to revoke a Transient Lodging Tax and/or business license.
- 1.9. "Exchange Company" defined.** "Exchange Company" means a company which operates a time share exchange program.
- 1.10. "Exchange Fees" defined.** "Exchange Fees" means any fees paid to an Exchange Company associated with the exchange of occupancy rights among timeshare owners participating in a time-share exchange program.
- 1.11. "Gross Receipts" defined.** "Gross Receipts" means the total actual charges for Transient Lodging received by Operators for the reporting period. This includes, but is not limited to, actual rent payments or Consideration received by an Operator in money, cash-value Player Points, Trade or Barter, property or other Consideration valued in money for lodgings, any forfeited deposits, cancellation fees and no-show charges received by Operators from Transient Guests, the prorated lodging portion of Package programs, commissions, and all other revenues and fees received by Operators and associated with the rental of Transient Lodging as provided in the Regulations promulgated by the Recreation Board. Gross receipts do not include the amount of the Transient Lodging Tax or Surcharge imposed pursuant to statute or ordinance, whether billed to the Transient Guest as Transient Lodging Tax and Surcharge or not.
- 1.12. "Group Rebate" defined.** "Group Rebate" means that portion of rent collected by Operators from Occupants of a Transient Lodging establishment that is paid or credited directly to a group.

- 1.13. **"License" defined.** "License" means the permit issued by the Agency to any person or entity required by law to collect and remit Transient Lodging Tax and Surcharge.
- 1.14. **"Occupant" defined.** "Occupant" means any natural person who, for rent or Consideration, uses, possesses or has the right to use or possess any sleeping room/unit in a Transient Lodging facility under any lease, concession, permit, right of access, License, contract or agreement.
- 1.15. **"Operator" defined.** "Operator" means the person who is the proprietor of transient lodging, whether in the capacity of owner, lessee, sub-lessee, mortgagee, Licensee, realtor, real estate Agency renting transient lodging, on-line discount booking Agency, Exchange Company or any other capacity. Where the Operator performs his or her functions through a managing agent of any type or character other than an employee, the managing Agency shall also be deemed an Operator for the purposes of this chapter and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.
- 1.16. **"Package" defined.** "Package" means any combination of room, food, beverage, merchandise, entertainment, gaming tournament, charter air program or any other promotion offered to the public for a single price.
- 1.17. **"Party" defined.** "Party" means each person or Agency (defined as RSCVA) named or admitted as a party, or properly seeking and entitled to be admitted as a party in any contested case.
- 1.18. **"Person" defined.** "Person" means any individual or private entity of any character.
- 1.19. **"Player Points" defined.** "Player Points" means any value that may be redeemed for goods or services earned through gaming play that are tracked through automated or manual player tracking systems.
- 1.20. **"Player Points - Cash Value" defined.** Player points that can be redeemed for cash have a cash value assigned. If those points are redeemed for coupons, vouchers, "bucks" or any form of Consideration other than cash, including electronic transfer, that are then used to pay for Transient Lodging and related charges, fees and rooms included in Package programs, such payments are subject to Transient Lodging Tax and Surcharge.
- 1.21. **"Player Points - Non-Cash Value" defined.** Non-cash value Player Points issued in the form of complimentary coupons, vouchers or electronic transfer, and used as full or partial payment on a hotel folio are considered comps and are not subject to Transient Lodging Tax. However, if used as partial payment, the remaining portion of the payment is subject to Transient Lodging Tax and Surcharge.
- 1.22. **"Regulation" defined.** "Regulation" means an Agency rule, standard, directive or statement of general applicability describing procedure or practice requirements of the Agency.
- 1.23. **"Retail Value Of A Room" defined.** The "Retail Value Of A Room" shall be the rate for which a room could be rented without discounts (excluding applicable taxes and Surcharges). If the retail value cannot be determined, or if the rate used in the calculation is determined to be unreasonable, an Average Room Rate may be used as defined in Section 1.5.
- 1.24. **"RSCVA" defined.** "RSCVA" means the Reno-Sparks Convention & Visitors Authority, also known as the "Authority", or the "Recreation Board".

- 1.25. **"RSCVA Subsidy" defined.** "RSCVA Subsidy" means the amount of that portion of rent collected by Operators from Occupants of a Transient Lodging establishment that is paid directly to the RSCVA.
- 1.26. **"Shall" defined.** "Shall" means must, mandatory, or required.
- 1.27. **"Surcharge" defined.** As used herein, the term "Surcharge" shall mean, collectively: (i) that certain facilities Surcharge in the amount of \$2.00 per night (the "Facilities Surcharge") imposed pursuant to Nevada Revised Statutes 268.798 on certain properties holding a non-restricted gaming License located in that certain downtown Reno district created pursuant to Reno Municipal Code Section 2.10.410 (the "Downtown District"); and (ii) that certain tourism Surcharge imposed by SB 312 imposing an additional \$1.00 Surcharge on the properties currently paying the Facilities Surcharge, as well as a \$2.00 Surcharge applicable to all Hotels (as defined in SB 312) located in the Downtown District and within a 20-mile radius of the Downtown District, which are not otherwise subject to the Facilities Surcharge. The Surcharge is not a tax and is not considered part of Gross Receipts.
- 1.28. **"Tax Administrator" defined.** "Tax Administrator" means the financial officer of the RSCVA or such other person designated by the RSCVA to administer the enforcement and collection of Transient Lodging Tax and Surcharge.
- 1.29. **"Time-Share Exchange Program" defined.** "Time-share exchange program" means a program for the exchange of occupancy rights among owners of time shares in a time share plan or with the owners of time shares in other time share plans, or both.
- 1.30. **"Time-Share Project" defined.** "Time-share project" shall have the meaning set forth in NRS 119A.080 for the term "project".
- 1.31. **"Trade or Barter" defined.** "Trade or Barter" means transactions which are defined as negotiated trades of goods and/or services by an Occupant in exchange for the rental of a room or any fees associated with the rental of the room at a Transient Lodging facility. "Trade or Barter" does not include occupancy rights through a time-share exchange program.
- 1.32. **"Transient Guest" defined.** "Transient Guest" means any individual Occupant who has or shall have the right of occupancy to any room for dwelling, lodging or sleeping purposes in a Transient Lodging facility for less than twenty-eight consecutive days.
- 1.33. **"Transient Lodging" defined.** "Transient Lodging" means any facility, structure, or portion thereof occupied or intended or designed for occupancy by Transient Guests who pay rent or other Consideration for dwelling, lodging, or sleeping purposes, and includes any hotel, resort hotel, motel, motor court, motor lodge, bed and breakfast, lodging house, rooming house, resident hotel and motel, guest house, tourist camp, resort and "dude" ranch, cabin, condominium, timeshare properties, vacation home, apartment house, recreational vehicle park/campground, guest ranch, or other similar structure or facility. The term "transient lodging" does not include any of the following: any hospital, sanitarium, medical clinic, convalescent home, nursing home, home for aged people, foster home, or other similar facility operated for the care or treatment of human beings; any asylum, jail, prison, orphanage or other facility in which human beings are being detained and housed under legal restraint; and housing owned or controlled by an educational institution and used exclusively to house students, faculty or other employees, and any fraternity or sorority house or similar facility occupied exclusively by students and employees of such educational institution, and officially recognized by it; any housing operated or used exclusively for religious, charitable or educational purposes by any organization having qualifications for

exemption from property taxes under the laws of the state; any housing owned by a governmental Agency and used to house its employees for governmental purposes; any room within a private dwelling house or other single-family dwelling unit if the permanent or principal owner also resides in and occupies the dwelling; any unit within a time-share project occupied by an owner, or the nonpaying guests of an owner, of a time-share in the time-share project, or in the timeshare plan of which the time-share project is a part, who has the right to use or occupy a unit, pursuant to (a) a time-share instrument or (b) a time-share exchange program. The burden of establishing that the housing or facility is not Transient Lodging as defined herein shall be on the owner thereof, who shall file with the Tax Administrator such information as the Tax Administrator may require to establish and maintain such status.

- 1.34. "Transient Lodging Tax" defined.** "Transient Lodging Tax" means the License tax or taxes levied pursuant to NRS 244.3351 to NRS 244.3359 of the County Tax Act and NRS 268.096 to NRS 268.0968 of the City Tax Act and heretofore, hereby or hereafter any other License tax or taxes appropriated or assigned by the county or city levying, fixing or imposing the same for administration by the recreation board.

2.0. TRANSIENT LODGING TAX LICENSES

- 2.1. Operation Of Transient Lodging Business Without A License Is Unlawful.** It is unlawful for any person or other entity to engage in a Transient Lodging business located within the boundaries of Washoe County without first obtaining a License from the Tax Administrator. In the event that a Transient Lodging business is carried on without a License, it may be deemed a separate violation for each day the business is so operated. The RSCVA, under its sole discretion, may assess a penalty of \$250.00 each day the business is operated without a License.
- 2.2. Transient Lodging Tax License Required.** All Operators engaged in the business of Transient Lodging within the boundaries of Washoe County, shall obtain and maintain a Transient Lodging Tax License from the Tax Administrator. This requirement applies to all Operators having one or more rooms/units in the City of Reno, City of Sparks, or Washoe County.
- 2.3. Obtaining A Transient Lodging Tax License.** Transient lodging tax Licenses may be obtained without charge from the Room Tax Department of the RSCVA. The Room Tax Department is located at 4001 South Virginia St., Suite G, Reno, NV 89502. Applications may be requested in person, by mail, or telephone at (775) 827-7743. E-mail inquiries to taxdepartment@rscva.com or visit the "Impact" section of our website at www.rscva.com.
- 2.4. Required Information.** Each License applicant is required to furnish the following information:
- a. The trade or business name, physical address, mailing address, and telephone number of the Transient Lodging business.
 - b. The organizational structure of the Operator, i.e. sole proprietorship, partnership, corporation, etc. Additionally, for each type of ownership, the following information is required:
 - (1) If the Operator is an individual, the name, home address, and telephone number shall be provided.
 - (2) If the Operator is a partnership, the name, home address and telephone number of each partner shall be provided.
 - (3) If the Operator is a corporation, the name, address and telephone number of each corporate officer. Additionally, the Operator shall provide file-

- stamped copies of Articles (and Amendments) of Incorporation and, if a foreign entity, a copy of its State of Nevada business license.
- (4) If the Operator is a limited liability company (LLC), or a limited liability partnership (LLP), the name, address and telephone number of each manager and member or general partner or limited partner. Additionally, the Operator shall provide file-stamped copies of the Articles (and Amendments) of Organization and, if a foreign entity, a copy of its State of Nevada business license.
 - (5) If the Operator is a trust, name, home address and telephone number of each trustee, and the real name, address and telephone number of each person who owns an interest in the business shall be provided.
 - (6) If the Operator is using a fictitious name (dba/aka), a file-stamped copy of the fictitious name certificate filed with Washoe County shall be provided.
 - (7) If the Operator is a lessee, the identity and a current address of the lessor shall be provided.
- c. The applicant's name, address and telephone number.
 - d. The type of facility operated (see section 11) and the number of rental units.
 - e. The name and address of the professional bookkeeping or accounting firm retained by the organization to maintain accounting records and/or prepare Federal Income Tax Returns, if applicable.
- 2.5. Transient Lodging Tax Licensing Period.** Transient Lodging Tax Licenses are valid for up to a four (4) year period depending on when the initial License was issued. All Operators will be required to renew their Licenses in January of every fourth year commencing in 2018 (i.e. 2018, 2022, 2026, etc.) such that all Licenses existing as of the date of these Regulations shall be required to renew in 2018 and every four years thereafter. All Operators receiving new Licenses after January 2018 shall be required to renew such licenses according to the foregoing schedule (i.e., if the initial License is issued in 2019, it will be required to be renewed in 2022, and then every four years thereafter). Renewal forms will be provided by the RSCVA. An updated License application shall be filed whenever required information in section 2.4. changes during the License period. Operators who fail to timely submit properly completed renewal applications will be deemed to be operating without a License and will subject to the provisions stated in Section 2.1.
- 2.6. Transient Lodging Tax License Not Transferable.** A Transient Lodging Tax License is not transferable. Should a Transient Lodging facility change Owner and/or Operator for any reason whatsoever, the outgoing Owner and/or Operator shall notify the RSCVA Room Tax Department in writing prior to any changes. A new Transient Lodging Tax License shall be obtained by the incoming Owner and/or Operator with a new Transient Lodging Tax account number. If this is not done prior to the change in Owner and/or Operator, the new Owner and/or Operator shall be deemed to be operating without a Transient Lodging Tax License in accordance with Section 2.1 and will become liable for any outstanding taxes remaining on the property. [*Any License tax levied under the provisions of this section constitutes a lien upon the real and personal property of the business upon which the tax was levied until the tax is paid. The lien has the same priority as a lien for general taxes. . . . NRS 244.335 (6) and 268.095 (6)*].
- 2.7. Notification and Procedures for Bankruptcy and Receivership.**
- a. If the Operator has declared bankruptcy, file-stamped copies of an Order Appointing a Trustee, if applicable, shall be provided and the RSCVA shall be placed on the list for all mailings of pleadings filed with the Bankruptcy Court.

- b. If the Operator is in Receivership, file-stamped copies of an Order Appointing Receiver shall be provided.

3.0. TRANSIENT LODGING TAXES AND SURCHARGE

Local governments and the State of Nevada, not the RSCVA, impose the Transient Lodging Tax and Surcharge. The RSCVA acts as the collection agent and administrator and has no taxing authority of its own. The RSCVA makes every effort to advise Operators of proposed and actual changes in Transient Lodging Tax and Surcharge rates, however **OPERATORS ARE SOLELY RESPONSIBLE FOR REMAINING INFORMED OF TRANSIENT LODGING TAX RATE AND SURCHARGE CHANGES AS THEY OCCUR.**

- 3.1. **Tax Districts and Rates.** As of October 2015, the following Transient Lodging Tax districts and rates are in effect:

<u>Tax District</u>	<u>Location</u>
Reno B	Suburban Reno
Reno D	Downtown Reno
Reno E	1 Mile Radius from Downtown
Sparks	City of Sparks
Washoe A	Washoe County except Incline Village / Crystal Bay
Washoe B	Incline Village / Crystal Bay

<u>Tax District</u>	<u>Tax Rate</u>
City of Reno – District B	13.0%
City of Reno – District D	13.5%
City of Reno – District E	13.5%
City of Sparks	13.5%
Washoe County – District A	13.0%
Washoe County – District B	13.0%

It shall be the Operators' responsibility to verify with the RSCVA their applicable Transient Lodging Tax rate.

Distribution of tax funds can be found in Appendix A

3.1.1. Surcharges

Operators located in the Downtown Surcharge District holding a non-restricted gaming license shall impose a \$3.00 per night Surcharge on the per nightly charge for the rental of a room. All other Operators located in the Downtown Surcharge District that do not hold a non-restricted gaming license and that are classified as a "hotel" as defined SB 312, shall impose a \$2.00 per night Surcharge on the per nightly charge for the rental of a room. All Operators classified as a "hotel" pursuant to SB 312 which are located in the County Surcharge District shall impose a \$2.00 per night Surcharge on the per nightly charge for the rental of a room.

The Surcharge must not be applied for any time during which the room is provided to a guest free of charge and applies only to the per night charge for occupied rooms, except as otherwise set forth in Section 9.3. However, if a guest pays any taxable revenue fee associated with the room (i.e. resort fee, upgrade, extra cleaning, etc.), that guest is now subject to the per day Surcharge and the room is no longer considered complimentary. Hotels will report these rooms on Line H of

the tax return. Additionally, the Surcharge would apply any time the Operator receives funds for the rental of the room (i.e. guaranteed no-shows, rewards redemption compensation, etc.). The surcharge also applies to any Timeshare (classified as a hotel as stated above) where the guest pays any type of taxable revenue as outlined in 3.3 below (i.e. extra cleaning, additional nights, etc., and as stated in Section 8.1.1).

The Surcharge is not a tax; therefore, the Surcharge applies to government exempt and 28-day exempt guests.

- 3.2. Notice To Guest.** Each Operator shall prominently display in each room or suite, or in a lobby at or near the immediate vicinity of the registration desk for the Transient Lodging facility, a sign that discloses the existence and rate of the applicable Transient Lodging Tax and Surcharge.
- 3.3. Taxes Are Applicable To All Rental Charges.** The Transient Lodging Tax applies to Gross Receipts associated with the rental of transient lodging. Operators shall not separate Gross Receipts into separate components. Examples of non-taxable items include, and, unless expanded by the RSCVA Finance Committee through prospective amendment of this Regulation, taxable Gross Receipts shall be limited the following:

<u>Taxable</u>	<ul style="list-style-type: none"> Room rate Advance deposits, forfeited deposits, no show charges Air conditioners Booking/Processing fees Cable hook-up, connection fees Cancellation fees (charged to individuals) Charges for extra linens, towels, etc. Cribs Extra person fee Firewood Group rebates In-room vaults/safes Iron/ironing board Late/extended check-out fees Maid/cleaning fees (including extra cleaning fees) Mandatory baggage handling fees retained by the property Mandatory housekeeping fees retained by the property Mandatory charges/fees directly related to occupancy of transient lodging Mandatory daily local phone fees Mandatory room gratuity retained by the property Microwave Other deposits (see Section 3.3.3) Penalties Pet charges (excluding service animals) Refrigerator Resort fees Rollaway/extra beds RV dump fees, if not included in rate RV utilities, if not included in rate RSCVA subsidies Television/VCR fees Tents and tent space rental fees Upgrade/Upsell fees/charges
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Utility Surcharges

<u>Non-Taxable</u>	Health club or spa
	In-room facsimile ("fax")
	Cancellation, attrition fees (from contract groups)
	In-room internet access
	In-room movies
	Laundry/dry cleaning
	Local phone fees (when charged per call)
	Long distance phone fees
	Mini bar
	Parking (valet or self)
	Room service (food, beverage, gratuities, etc.)
	Mandatory baggage handling fees paid to employees
	Mandatory housekeeping fees paid to employees
	Surcharge

- 3.3.1. Player Points.** Player points that can be redeemed for cash have a cash value assigned. If those points are redeemed for coupons, vouchers, "bucks" or any form of Consideration other than cash, including electronic transfer, that are then used to pay for all or any portion of Transient Lodging and related charges, fees and rooms included in Package programs, such payments are subject to Transient Lodging Tax and Surcharge. Non-cash value Player Points issued in the form of complimentary coupons, vouchers or electronic transfer, and used as full or partial payment on a hotel folio are considered comps and are not subject to Transient Lodging Tax.
- 3.3.2. Advance Deposits, Forfeited Deposits, No Show Charges.** In the event the Transient Guest does not occupy the room and the deposit is returned, no taxable event has occurred. However, if the deposit is non-refundable, and the Transient Guest does not occupy the room, the deposit becomes taxable revenue subject to the appropriate tax rate and Surcharge at the time the Operator records the deposit as revenue.
- 3.3.3. Other Deposits And Charges.** For those Operators who collect security, damage, pet cleaning, or key deposits from guests, those deposits which are not returned shall be subject to Transient Lodging Tax, unless those deposits are retained for specific exceptional damages to a rental room/unit during a guest's particular stay. The Operator must retain detailed documentation specific for those rooms in the form of third party invoices or other internal documentation for work performed, purchases of materials, proving that the unreturned deposit has been used for specific repairs to bring the room/unit back to its same condition at the time of rental. Records should indicate unavailability status of those rooms specific to the damages as stated above. This will not affect guests who have met the 28-day and 10-day exemption requirements as outlined in Sections 6.1. through 6.3.
- 3.3.4. Cancellation Fees, Attrition Fees.** Contracted sales group cancellation and attrition fees paid to the Transient Lodging facility for hotel rooms are not taxable. All fees charged to individual guests for cancellation of a room reservation shall be considered as gross revenue and subject to Transient Lodging Tax and Surcharge.
- 3.3.5. Meeting Rooms.** Meeting rooms used as sleeping rooms/units are subject to Transient Lodging Tax and Surcharge.
- 3.3.6. Promotional Award Programs.** In the case of reward, incentive, and redemption programs whereby the Operator is reimbursed from its corporate office and/or a third party source by a

reduction of their monthly franchise fee or other means of compensation, such rooms are paid for in some way. Therefore, the value received for redeemed rooms is subject to Transient Lodging Tax and Surcharge.

3.3.7. Complimentary Rooms. No Transient Lodging Tax or Surcharge shall be imposed upon Complimentary Rooms.

3.4. Separation Of Tax and Surcharge From Room Charge. The amount of the Transient Lodging Tax and Surcharge shall be displayed separately from the price of the accommodation of room/unit on the guest registration card and the folio or receipt, unless included in a Package (see Section 7). Otherwise, tax will be computed on all amounts collected and the Surcharge will be applied.

3.5. The Operator Owes The Tax and Surcharge. The Transient Lodging Tax and Surcharge imposed may be collected from the paying guest and may be shown as an addition to the charge for the rental of transient lodging. The Operator providing the Transient Lodging is liable to the county/city for the tax whether or not it is actually collected from the guest. (NRS 244.3352(3) and NRS 268.096(3))

3.6. Collection From Transient Guest. Current laws and Regulations allow the Licensee to collect the required percentage of Transient Lodging Tax and Surcharge from the Transient Guest. However, Nevada Revised Statutes (NRS) 244A.647 specifically state:

“All taxes levied by a city, town or county for use in connection with NRS 244A.597 to 244A.655 inclusive and collected by any motel, hotel or gaming establishment are public moneys from the moment of their collection and shall be held in trust by the establishment collecting such taxes for the use and benefit of the city, town or county levying such taxes or for the use of the county fair and recreation board where such revenues have been assigned or appropriated to the county fair and recreation board.”

The RSCVA operates as the fair and recreation board within Washoe County. Failure to remit taxes and Surcharges collected and held in trust can be a criminal act.

In the event the Operator should fail to collect sufficient Transient Lodging Taxes and Surcharges from the Transient Guest, the balance due to the RSCVA is the responsibility of the Operator. Should an excess of Transient Lodging Tax and Surcharge be collected and not returned to the guest, such tax and Surcharge must be remitted to the RSCVA.

3.7. Taxpayer Assistance. The RSCVA Room Tax Department may answer general questions regarding policies, procedures, rules and Regulations relating to Transient Lodging Taxes and Surcharges. Operators seeking specific advice as to their Transient lodging tax return or whether specific transactions are exempt from Transient Lodging Tax should consult their own legal and/or accounting professional. RSCVA personnel are prohibited from preparing Operator Transient Lodging Tax Returns. Operators or other individuals requiring assistance may contact the RSCVA Room Tax Department at (775) 827-7743. RSCVA will respond in writing to all inquiries received in writing on an individual basis. RSCVA staff will also make every effort when applicable to notify Operators of major rulings on topics of interest.

3.8. Collection Allowances. Nevada legislation prohibits a collection allowance on a 1% county-wide room tax that became effective July 1, 1991. Except for that 1%, a Transient Lodging facility shall be eligible to retain a collection allowance equal to 2% of the tax owed if the following criteria are met:

- a. The Transient Lodging facility has 100 or less rooms/units or has gross revenue not exceeding \$500,000 per fiscal year (July 1 – June 30). This will be determined by prior year information submitted on Transient lodging tax returns to the RSCVA.
- b. The Transient Lodging facility does not have on-premises gaming either as an integral part of the operation or supplied through a lease agreement or other second party. Gaming shall be defined as any table games, slot machines, video poker, video keno, or similar gaming devices.
- c. The Transient Lodging facility cannot be a Transient Lodging facility or recreational vehicle park that is an integral part of a hotel/casino or other predominantly gaming oriented business, i.e. the facility must be a stand-alone operation and not part of one operated by another business that is predominantly gaming oriented such as a hotel/casino.
- d. The Transient Lodging facility cannot be operated in such a manner as to be, from all appearances, a part of a hotel/casino. If the property advertises itself and/or operates as a part of the casino operation or is used exclusively by a single casino, the Transient Lodging facility shall not be eligible to take a collection allowance, regardless of separate ownership.
- e. The return on which the collection allowance is claimed must be filed on or before the due date. No collection allowance will be permitted on delinquent tax returns, incomplete tax returns, estimated tax returns, tax returns with any discrepancies, or delinquent audit assessments.
- f. Any Transient Lodging facility claiming a collection allowance must be in good standing with the RSCVA.
 - (1) No collection allowance may be claimed by any property that has outstanding Transient Lodging Tax delinquencies, including any unpaid penalties or interest from prior delinquencies, assessments, or audits.
 - (2) Permanent loss of the collection allowance will result from any delinquent filings of returns.
- g. Properties Licensed and/or constructed after July 1, 2005 are not eligible for the 2% collection allowance. Any property sold where the controlling interest or 51% of ownership has transferred to a new owner, unless the owner(s) is/are of direct family relations, will no longer be eligible for the 2% collection allowance.

No collection allowances are permitted for the collection of the Surcharge.

4.0. TRANSIENT LODGING TAX RETURNS

- 4.1. Due Date.** All taxes and Surcharges are due and payable on the first day of the month following the reporting period. Taxes and Surcharges are delinquent after the 15th day of the month following the reporting period. Delinquent returns are subject to the penalties discussed in Section 5. Returns will be considered delinquent after the next regular business day if the 15th falls on a Saturday, Sunday or federal holiday.

Transient lodging tax returns for properties classified as “Homeowner Rental” (see Section 11.1), will be due and payable quarterly for reporting periods ending March, June, September, and December.

For returns filed by mail, the postmark affixed by the U.S. Postal Service will be used in determining timeliness. This means that, unless the 15th is on a Saturday, Sunday or federal holiday, all returns bearing a U.S. Postal Service postmark of the 16th or later are delinquent. Dates affixed to envelopes by private postage meters will not take precedence over U.S. Postal Service postmarks. OPERATORS MUST OBTAIN A TIME-STAMPED RECEIPT FOR ALL TRANSIENT LODGING TAX

FILINGS AND/OR PAYMENTS MADE IN PERSON AT THE RSCVA ROOM TAX OFFICE OR OBTAIN PROOF OF MAILING FROM THE U.S. POSTAL SERVICE FOR MAILED RETURNS TO PROVE TIMELY FILING SHOULD QUESTIONS ARISE.

It is the responsibility of the Licensee to ensure timely hand-delivery or mailing of a correctly filed and signed copy of the return (even if no amount is due) in order to avoid any penalties.

4.1.1. Electronic Filing.

Please refer to the "Impact" section of our website at www.rscva.com for instructions on registering for on-line electronic filing.

Due dates for electronic filings are the same as outlined above.

ACH Payments. For electronic filings with ACH payments (automated payment request through your bank) – you must print your accepted payment request with your receipt reference number and keep for your records in order to prove timely filing should questions arise.

The Operator is responsible for making sure that the return is timely and properly submitted as follows:

1. After entering the data for the return, the "Review Fees" button must be selected.
2. At the bottom of the next page the green arrow must be clicked and the "I want to pay the tax due now" option should be selected.
3. The "Select this submittal option" needs to be clicked.
4. The "Continue" button needs to be clicked.
5. The "Process Payment Request" needs to be clicked.
6. A "Receipt Reference Number" will be provided – the user should print the receipt for proof of timely filing.
7. The return status will turn to "ACH Payment Request Pending" when submission process is completed properly.
8. The next business day the return status should update to "Completed" status.
9. ACH submittals not honored by the bank will be subject to penalties as outlined in RSCVA Regulation 5.1.

Electronic Filing And Payment By Check. For returns filed electronically and payment is hand-delivered or mailed in: include a copy of the electronically-generated receipt with the payment. Payment must be postmarked by the due date. The timeliness of the filing is the same as outlined above.

4.2. Who Must File A Return. All Operators shall file a Transient lodging tax return even if no tax is owed. No exceptions or waivers exist to this filing requirement. Operators not filing a return will be subject to penalties discussed in Section 5.

4.3. Transient Lodging Tax Returns. Transient lodging tax returns are provided by the RSCVA. The returns are generally mailed by the last day of each reporting period to the mailing address provided on the Transient Lodging Tax License application. Emails are generally sent by the last day of the reporting period to all electronic filers at the email address provided to the RSCVA upon registration notifying them that their returns are now available on-line. Failure to receive a Transient lodging tax return does not excuse responsibility for timely filing or payment of Transient Lodging Taxes. Blank returns are available from the RSCVA Room Tax Department or the "Impact" section of our website at www.rscva.com.

- 4.4. Occupancy Section Of The Transient Lodging Tax Return.** The occupancy section of the Transient lodging tax return shall be completed with as much care as the remainder of the return. Statistics on occupancy are a major factor in decisions made by businesses as well as by the RSCVA. If the occupancy section of the return is not completed, the return will be considered improperly filed and will be returned to the Operator for correction, and may be subject to penalties and assessments as defined in Section 5.
- 4.5. Revenue Section Of The Transient Lodging Tax Return.** The revenue section of the Transient lodging tax return shall be completed with as much care as the remainder of the return. If the revenue section of the return is not completed, the return will be considered improperly filed and will be returned to the Operator for correction, and may be subject to penalties and assessments as defined in Section 5.
- 4.5.1. Adjustments.** Adjustments entered on line 2 of the Transient lodging tax return shall have adequate documentation retained for audit purposes (see Section 10). An explanation shall also be provided with the Transient Lodging Tax Return.
- 4.5.2. Refunds.** Refunds entered on line 4 of the Transient lodging tax return shall have adequate documentation retained for audit purposes (see Section 10).
- 4.5.3. Complimentaries.** Complimentaries entered on line 5 of the Transient lodging tax return must conform to “Complimentary Rooms” as defined in Section 1.6.
- a. Complimentaries specifically relating to contract sales groups must be clearly detailed in the contract.
 - b. Complimentary adjustments to group master accounts for room revenue must not exceed actual room charges posted to the master account.
- 4.5.4. Over 28-Day.** Over 28-day rentals entered on line 6 of the Transient lodging tax return must conform to the exemptions as defined in Sections 6.1. through 6.3.
- 4.5.5. Government Exemptions.** Government exempt rentals entered on line 7 of the Transient lodging tax return must conform to governmental exemptions as defined in section 6.4.
- 4.6. Unsigned Transient Lodging Tax Returns.** If the Transient lodging tax return is not signed, the return will be considered improperly filed and will be returned to the Operator for signature, and may be subject to penalties and assessments as defined in Section 5.



4.7. Sample Operator's Transient Lodging Tax Return (manual filing of tax return)

OPERATOR'S MONTHLY TRANSIENT LODGING TAX RETURN	
A PENALTY OF \$100.00 OR 10% OF GROSS TAX, WHICHEVER IS GREATER, WILL BE APPLIED TO ALL DELINQUENT RETURNS. INTEREST IN THE AMOUNT OF 1 1/2% PER PERIOD OR FRACTION OF A PERIOD IS CHARGED ON ALL DELINQUENT BALANCES. A RETURN MUST BE FILED FOR EACH REPORTING PERIOD REGARDLESS OF TAX LIABILITY.	
	This Report is for
	the Period of:
	Due:
	Delinquent After:
OCCUPANCY	
A.	Number of room nights available this period (# of rooms times days in the period).
B.	Number of taxable room nights occupied this period.
C.	Number of room nights occupied by conventions / meeting guests this period.
D.	Receipts from rooms occupied by conventions / meeting guests this period.
E.	Number of room nights occupied by complimentary guests this period.
F.	Number of room nights occupied by over 28-day guests this period.
G.	Number of room nights occupied by government exempt guests this period.
H.	Number of room nights occupied by complimentary guests subject to the tourism surcharge this period.
TRANSIENT LODGING TAX	
1.	Enter gross receipts, including over 28-day and complimentary rooms for this period.
2.	Enter any adjustments from prior period(s). Attach a detailed explanation. (+) or (-)
3.	Add lines 1 and 2. TOTAL RECEIPTS
4.	Enter refunds included in line 1 for this period. \$ -
5.	Enter complimentary included in line 1 for this period.
6.	Enter over 28-day rentals included in line 1 for this period. \$ -
7.	Enter government exempt rentals included in line 1 for this period.
8.	Enter total of lines 4, 5, 6, and 7. TOTAL EXEMPTIONS \$ -
9A	Enter taxable "other" room revenue (resort fee, upgrade, pet fee, etc.).
9B	Enter taxable revenue. Deduct lines 8 and 9a from line 3.
9.	Taxable Amount. Add 9a and 9b for total taxable room rental revenue TAXABLE AMOUNT \$ -
10.	Enter 1% of line 9. \$ -
11.	Enter 12.0% of line 9. \$ -
12.	Your property <input type="checkbox"/> is <input type="checkbox"/> is not eligible for 2.00% collection allowance. If eligible, enter 2.00% of line 11. \$ -
13.	Deduct line 12 from line 11. \$ -
14.	Surcharge <input type="checkbox"/> is <input type="checkbox"/> is not applicable to your property. If applicable, enter \$0.00 total of lines B+F+G+H \$ -
15.	Add line 10 and line 13. Line 13 + Line 10 TOTAL TAX \$ -
16.	Other penalty or credit advice you have received from the Authority (balance due). \$ -
17.	Add lines 14, 15 and 16. REMITTANCE AMOUNT \$ -
Make your check payable to: RENO-SPARKS CONVENTION & VISITORS AUTHORITY (RSCVA) Mail to: Reno-Sparks Convention & Visitors Authority, Attn: Room Tax, P.O. Box 837, Reno, Nevada 89504 For rules, regulations or instructions to complete this return, contact the Room Tax Department at (775) 827-7743, fax (775) 827-7745, or E-mail taxdepartment@rscva.com.	
The owners of the above-named facility certify that the above and foregoing report is a true and correct statement of gross receipts and tax collected under and pursuant to applicable ordinances by the above-named establishment for the period covered by this return, and in the absence of my signature the undersigned has the authority to sign on my behalf.	
(Print Name)	(Signature)
(Title)	(Date)



INSTRUCTIONS FOR COMPLETING THE OPERATOR'S TRANSIENT LODGING TAX RETURN:

Line A: Enter the number of room nights available for the reporting period (# of rooms per day multiplied by days in the month).

Line B: Enter the number of taxable room nights occupied for the reporting period.

Line C: Enter the number of room nights occupied by convention and/or meeting guests for the reporting period.

Line D: Enter the amount of revenue generated from convention and/or meeting guests listed on Line C above.

Line E: Enter the number of room nights occupied by complimentary guests for the reporting period. This number is inclusive of Line H outlined below.

Line F: Enter the number of room nights occupied by over 28-day guests for the reporting period (see Sections 6.1. through 6.3.).

Line G: Enter the number of room nights occupied by government exempt guests for the reporting period (see Section 6.4.).

Line H: Enter the number of room nights occupied by complimentary guests subject to the tourism surcharge. The number entered here is only to be used for the calculation of the surcharge.

Line 1: Enter Gross Receipts as defined in Section 1.11, including complimentary room revenue, over 28-day room revenue, and government exempt room revenue for the reporting period.

Line 2: Enter any room revenue adjustments (+ or -) for prior reporting period(s), and attach a detailed explanation.

Line 3: Enter the total of Lines 1 and 2.

Line 4: Enter room revenue refunds if the receipts are included in Line 1 for the reporting period.

Line 5: Enter complimentary room revenue included in Line 1 for the reporting period.

Line 6: Enter over 28-day room revenue included in Line 1 for the reporting period.

Line 7: Enter government exempt room revenue included in Line 1 for the reporting period.

Line 8: Enter the total of Lines 4, 5, 6, and 7 (total exemptions).

Line 9A: Enter taxable "other" room revenue (resort fee, upgrade, pet fee, etc.).

Line 9B: Enter taxable room revenue. Deduct lines 8 and 9a from line 3.

Line 9: Total Amount. Add lines 9a and 9 for total taxable room revenue.

Line 10: Enter 1.00% of Line 9 (Line 9 multiplied by .01).



Line 11: Enter ___% of Line 9 (Line 9 multiplied by percentage pre-printed on the tax return).

Line 12: If the box is checked allowing your property a 2% collection allowance, enter 2.00% of Line 11 (Line 11 multiplied by .02).

Line 13: Deduct (subtract) Line 12 from Line 11.

Line 14: If the box is checked as applicable, enter \$2.00 or \$3.00 (as is applicable for the filing Operator) times total of Lines B+F+G+H.

Line 15: Enter the total of Lines 10 and Line 13 (total tax).

Line 16: Amount listed is a penalty or credit advice you have received from the RSCVA (balance due)

Line 17: Enter the total of Lines 15 and 16 (remittance amount).

Signature Line: Print and sign your name, print your title, and enter the date the return is signed.

5.0. PENALTIES AND ASSESSMENTS FOR INCORRECT TRANSIENT LODGING TAX RETURNS AND/OR DELINQUENT OR MISSED PAYMENTS

5.1. Penalties And Interest. All returns received after the due date (see Section 4.1.) shall be considered delinquent and assessed a penalty of the greater of \$100.00 or 10% of the taxes and/or Surcharges due. Delinquent tax, Surcharge, and penalties not paid with the following reporting period's return will be subject to interest at 1-1/2% per month. For a return to be considered timely, the return shall be paid in full when filed and checks or ACH funds must be honored by the bank when presented for payment.

5.2. Errors. Transient lodging tax returns submitted with errors shall be assessed a penalty of the greater of \$100.00 or 10% of the underpayment of taxes and Surcharges due. Error assessments shall not be subject to appeal.

5.3. Lien(s) Placed Upon Property Of Delinquent Operators. A lien may be placed on the business property of any Operator who is delinquent. The lien shall not be removed until the account is brought current and the Operator has paid all administrative and other costs associated with the lien.

5.4. Habitual Delinquencies. Any Operator who is delinquent in payment of Transient Lodging Taxes and/or Surcharges for more than sixty (60) days, or who has been delinquent on two (2) or more occasions in a twelve (12) consecutive month period, may be declared a habitual delinquent and be subject to the following penalties:

- a. **Posting A Bond:** The RSCVA may require an Operator to post a bond as guarantee for future payments. The amount of the bond shall be based upon six (6) months actual or estimated Transient Lodging Tax and Surcharge; however, the Tax Administrator may adjust this amount if it is determined a greater or lesser amount is appropriate to the circumstances. A cash bond will normally be required in all cases involving amounts of less than \$10,000. In amounts of \$10,000 or greater, the Tax Administrator may allow the Operator to substitute an insurance bond provided it is through an Agency Licensed to do business in Nevada, the Agency has an office in Washoe County and there is no cost to the RSCVA. All bonds, regardless of type, shall be delivered to the Tax Administrator within ten

(10) days of the requirement being imposed. Any bond imposed under this provision shall remain in effect until the Operator has completed one full year (12 consecutive months) without a Transient Lodging Tax delinquency.

- b. **License Revocation And Closures:** Failure to file Transient lodging tax returns and remit payment of any taxes and Surcharges owed within sixty (60) days of the time required for payment shall subject the Operator's Transient Lodging Tax License and or business license to revocation and/or suspension by the RSCVA, and suspension of the city or county business license by the appropriate county or municipal Agency pursuant to SB 315, NRS 244.335 or NRS 268.095, and closure of the Operator's business pursuant to NRS 244A.645.1(a). If such an event occurs, the RSCVA shall conduct a public Show Cause Hearing in accordance with the rules contained in Section 12 of these Regulations.

5.5. Appeal Of Penalty On Late Or Missing Returns. The RSCVA does not permit appeal of penalties and interest for delinquent or missing Transient lodging tax returns. The only exception to this policy is when the U.S. Postal Service will accept specific responsibility for the delinquency of non-electronically filed Transient lodging tax returns. In these cases, it is the responsibility of the Operator to provide written documentation from the Postal Service to the RSCVA Room Tax Department within thirty (30) days of the date on the notification of the delinquency. The Postal Service documentation must be on U.S. Postal Service letterhead and signed by the Postmaster; the documentation must clearly state that the U.S. Postal Service accepts specific responsibility for the untimely delivery of the return in question. U.S. Postal Service letters vaguely explaining possible ways mail may be mishandled will not be accepted for penalty abatement. Failure of a national or local courier to timely deliver a Transient lodging tax return will not be accepted for penalty abatement.

5.6. Assessment Of Deficiency.

5.6.1. Failure To File. If an Operator fails to file a Transient lodging tax return or the Tax Administrator is not satisfied with the Transient lodging tax return(s), the Tax Administrator may compute and determine the amount of Transient Lodging Tax and Surcharge required to be filed and paid by the Operator upon the basis of:

- a. The facts contained in the return;
- b. Any information within its possession or that may come into its possession;
- c. Reasonable estimates of the amount.

5.6.2. Multiple Deficiencies. The Tax Administrator may compute one or more deficiency determinations with respect to the amount due for one or more periods.

5.6.3. Determination Amount. In making its determination of the amount required to be paid, the RSCVA shall impose penalties and interest on the amount of taxes and Surcharges determined to be due at the rate and in the manner set forth in these Regulations, unless a different rate is specifically provided by statute.

5.7. Notice Of Determination. The RSCVA shall give an Operator written notice of its determination when a determination has been made. The notice may be served personally or by certified mail. If served by certified mail, the notice shall be addressed to the Operator's address as it appears in the records of the RSCVA. If notice is served by certified mail, service is complete at the time of deposit with the United States Postal Service. If notice is served in person, service is complete at the time signed for by an adult person employed at the place of business of the Operator.

5.8. Limitation On Deficiency Period; Time For Provision Of Notice Of Determination.

- a. Every notice of the determination of a deficiency assessment issued by the RSCVA shall be personally served or mailed within five (5) years from the close of the accounting year to which the Transient lodging tax returns relate or within four (4) years after the return is filed, whichever period expires later.
- b. In the case of fraud, intentional evasion, or failure to make a return, or a claim for an additional amount, every notice of determination shall be mailed or personally served within nine (9) years from the end of calendar year following the period for which the amount is proposed to be determined.
- c. Every Operator shall keep all records, receipts, invoices, and other pertinent documents as listed and described in Required Records (Section 10.3) for a period of not less than four (4) years from the close of the accounting year to which the Transient lodging tax returns relate.

5.9. Due Dates For Deficiency Assessments. All Transient Lodging Taxes and Surcharges due and payable, as specified in a deficiency determination by the Tax Administrator, shall be paid within thirty (30) days after the service of the notice of the determination unless a petition for re-determination is filed within that period. If the amount of the deficiency determination is not paid within the thirty (30) days after receipt of notice and an appeal is not filed, the deficiency determination becomes final and any penalty for delinquency and interest provided for in these Regulations or otherwise permitted by law attaches to the amount of the determination.

6.0. EXEMPTIONS FROM TRANSIENT LODGING TAX

6.1. There is hereby exempted from the Transient Lodging Tax fixed and imposed each rental by any Operator of a room or rooms for a period of 28 consecutive days or more. Except as otherwise provided herein, no rental shall be deemed to have been made for a period of 28 days or more unless the room or rooms rented to the Occupant are paid for at least such a period in advance, and continuously occupied by the Occupant for the entire period of 28 days without any termination of the tenancy or any portion of the advance rental refunded to the Occupant.

6.2. An Operator is entitled to an exemption for any Occupant who is a natural person, that signs a contract, lease, or other written rental agreement to stay at that Transient Lodging facility for a period of at least 28 days. This exemption may be used at the Operator's discretion. If the Occupant does not honor the contract, lease or other written rental agreement and leaves before staying at least 28 days, the Operator will owe the Transient Lodging Tax for the period the room was occupied.

6.3. An Operator classified by the recreation board as a 28-day rental (property that derives at least one-third of its annual gross income from 28-day rentals exempt under this section), is entitled to an exemption for any Occupant who is a natural person and a Nevada resident, that signs an affidavit of permanent residency in a form prescribed by Regulation by the recreation board documenting that the room is the Occupant's permanent residence and that the Occupant intends to reside at the Transient Lodging facility for a period of at least 10 days. Photo proof of residency must be provided by the Occupant that shows such Occupant is a Nevada resident (Nevada Driver's License or Nevada Identification Card). No rental shall be deemed to have been made for a period of 10 days or more unless the room or rooms rented to the Occupant are continuously occupied by the Occupant for the entire period of 10 days without any termination of the tenancy. This exemption may be used at the Operator's discretion. If the Occupant leaves before staying at least 10 days, the Operator will owe the Transient Lodging Tax for the period the room was occupied.

PLEASE BE ADVISED THAT ANY OF THE FOLLOWING ITEMS MAY BE SUBJECT TO CHANGE WITHOUT NOTICE. RSCVA WILL MAKE REASONABLE ATTEMPTS TO NOTIFY OPERATORS OF ANY CHANGES; HOWEVER, IT IS THE RESPONSIBILITY OF THE OPERATOR TO KEEP INFORMED OF ANY CHANGES TO THESE REGULATIONS AS THEY OCCUR. UNLESS OTHERWISE EXPRESSLY EXEMPTED BY THESE REGULATIONS OR OTHER APPLICABLE LAW, THE FOLLOWING EXCEPTIONS ARE FROM THE TRANSIENT LODGING TAX ONLY, AND THE APPLICABLE SURCHARGE WOULD APPLY TO ALL OPERATORS THAT MEET THE DEFINITION OF HOTEL AS DEFINED IN SB 312.

- 6.4.1. **State Of Nevada And Local Exemptions.** The State of Nevada, local school districts, and local governments are exempt from Transient Lodging Tax. Exemption is granted only when the rental is made directly by the State of Nevada, local school districts, or local governments, with the Transient Lodging facility. Purchasing cards normally used by local governments, local school districts, or the State of Nevada, that begin with 5405 or 5567 are acceptable methods of payment. Documentation to support the tax exemption must be maintained by the Operator. Exemption does not apply to individual employees contracting for rentals in connection with travel on behalf of the state or local government.
- 6.4.2. **Federal Government Exemptions.** The federal government exemption applies only when the rental is made directly with the federal governmental Agency. The direct rental should be evidenced by a contract, purchase order or similar document signed by the renting Agency, and payment must be made by such governmental Agency in the form of a check or wire transfer drawn on the U.S. Treasury or that governmental Agency or centrally-billed government credit card. Individual rentals to federal employees, regardless of the purpose, are not tax exempt, even if paid for with a government credit card.
- 6.4.3. **Payment By Government Credit Card (SmartPay Card).** The RSCVA recognizes Transient Lodging Tax exemptions on those credit card purchases that are billed directly to the United States government from the approved list from General Services Administration (see www.gsa.gov website). Lodging purchases made with ~~the following~~ **approved** United States government travel credit cards are exempt.

~~Start with 4486 and the sixth digit is 0, 6, 7, 8 or 9 (example: 4486 X6XX XXXX XXXX)~~
~~Start with 4614 and the sixth digit is 0, 6, 7, 8 or 9 (example: 4614 X6XX XXXX XXXX)~~
~~Start with 4716 and the sixth digit is 0, 6, 7, 8 or 9 (example: 4716 X6XX XXXX XXXX)~~
~~Start with 5564 and the sixth digit is 0, 6, 7, 8 or 9 (example: 5564 X6XX XXXX XXXX)~~
~~Start with 5565 and the sixth digit is 0, 6, 7, 8 or 9 (example: 5565 X6XX XXXX XXXX)~~
~~Start with 5568 and the sixth digit is 0, 6, 7, 8 or 9 (example: 5568 X6XX XXXX XXXX)~~

The RSCVA will provide an updated and current list of exempt travel credit card numbers upon request. The RSCVA will also make an updated and current list available on its website.

Centrally Billed: Centrally billed credit card purchases, which are billed directly to and paid by the federal government, are exempt from Transient Lodging Tax. Centrally billed credit cards utilize the account numbers listed above.

Individually Billed: Individually billed credit card purchases, which are billed directly to and paid by the federal employee, are not exempt from Transient Lodging Tax as stated from the General Services Administration (see www.gsa.com website). ~~The credit card account numbers begin with 4486, 4614, 4716, 5564, 5565 or 5568 and the sixth digit in the account number is 1, 2, 3 or 4.~~ Purchases made with individually billed credit cards are not exempt regardless of

whether the employee has a federal exemption certificate, travel orders, or is subsequently reimbursed by the United States government.

Purchases made with any type of credit card other than centrally billed, are not exempt from Transient Lodging Tax.

- 6.4.4. Diplomatic Exemptions.** A tax on Transient Lodging must not be imposed upon rent paid by foreign diplomats properly registered with the U.S. Department of State and who present a tax exemption card specifically stating the diplomat is exempt from Transient Lodging Tax.
- 6.4.5. Federal Credit Union Exemptions.** No tax will apply if a federal employee or official is traveling on federal credit union business and payment for lodging is made directly by the federal credit union by direct billing or use of a credit card in the name of the federal credit union. Individual rentals to federal credit union employees, regardless of the purpose, are not tax exempt, even if paid for with a federal credit union credit card.
- 6.5. Other Not-For-Profit Organizations.** Charitable and not-for-profit organizations are not exempt from Transient Lodging Tax.
- 6.6. Apartment Rentals (Monthly).** Apartment Rentals rented and paid for on a monthly basis are exempt from Transient Lodging Tax. However, revenue received for apartments rented less than one full month shall be subject to Transient Lodging Tax. "Apartment Rentals" shall be determined by the Tax Administrator.
- 6.7. All Exemptions and Adjustments Must Have Adequate Documentation.** All documents that support exempt revenues (including complimentary, government, 28-day, or any other reduction of revenue) and room adjustments must be retained. Failure to provide adequate documentation supporting revenues claimed as exempt and/or adjustments will result in disallowance of the claimed exemption and/or adjustment.
- 6.8. Uncollected Rental Fees.** Adjustment to Gross Receipts shall be permitted as a prior period adjustment on the Transient lodging tax return if an Operator is unable to collect all or part of the rental fee charged for a transient room rental. Documentation shall be maintained to justify the deduction from room revenue. No deduction from room revenue will be allowed for amounts written off without proof of collection efforts. If all or part of the amount adjusted is later collected, that amount shall be added to Gross Receipts in the reporting period collected.
- 6.8.1. Bad Debt Adjustments.** Due diligence must be made in attempting to collect any receivable prior to bad debt write-off. All documents verifying collection efforts must be retained as proof for audit purposes (see Section 10). If the Operator is able to collect all or part of any bad debt previously adjusted, that amount must be added to gross revenue in the reporting period collected. Bad debt adjustments must be aged at least 180 days prior to being adjusted. Bad debt shall not include any portion of Transient Lodging Tax or Surcharge. An explanation must be attached to the Transient lodging tax return where adjustments are made on Line 2.
- 6.9. Limitations On Claims For Refund Or Credit.** A refund or credit shall not be allowed unless a claim therefor is filed with the board within 2 years from the last date that the overpayment was made. Every claim shall be in writing and shall state the specific grounds upon which the claim is founded. (NRS 244A.649(2))

7.0. PACKAGE PROGRAMS



7.1. Transient Lodging Tax and Surcharge on Rooms Included in Packages. Where a room is sold as a component of a Package, the Gross Receipts allocated to the room and subject to Transient Lodging Tax shall be computed according to the following formula:

$$\text{Taxable Gross Receipts From Room Component} = [(S-C)/(R-C)] * L$$

For purposes of this formula:

- S = Package sales price;
- C = Nonprofit costs (see Sec. 7.4.);
- R = Retail value of all items in the Package;
- L = Net retail sales price of the room.

The retail value of the room must be prorated against the retail value of all the components of the Package in accordance with the formula. Any value advertised to the public as the retail value of a component of a Package is rebuttably presumed to constitute the actual retail value of that component. If no average retail value can be established for a component of a Package, the cost of the component to the taxpayer must be used. Nothing in this subsection prohibits a taxpayer from paying Transient Lodging Tax on the full retail value of the room sold as a component of the Package. All rooms sold as a component of a Package that are subject to the payment of Transient Lodging Tax are subject to the collection of the Surcharge.

7.2 Illustrative Examples. The following examples are provided for illustrative purposes:

A. Gaming Tournament Package.

Assumed Facts: 500 patrons paid \$300 each to enter. Total prizes awarded equal \$100,000, which equals an actual average prize payout of \$200 per entrant. The Package includes one room night (retail value of \$150) and food (retail value of \$100).

Package Components	Retail Value	
Room	\$ 150.00	(L)
Food and Beverage	100.00	
Nonprofit costs (Actual Avg. Prize Payout)	<u>200.00</u>	(C)
Total Retail Value of Package	<u>\$ 450.00</u>	(R)
 Actual Price Paid	 \$ 300.00	 (S)
 Taxable Value of Room	 \$ 60.00	 [(S-C)/(R-C)] * L

B. Golf Package.

Assumed Facts: Patrons paid \$300 for Package. The Package includes room (retail value of \$150), green fees (retail value of \$250), and food (retail value of \$75). Operator pays golf course \$250 for green fees.

Package Components	Retail Value	
Room	\$ 150.00	(L)
Food and Beverage	75.00	
Nonprofit costs (Green Fees)	<u>250.00</u>	(C)

Total Retail Value of Package	<u>\$ 475.00</u>	(R)
Actual Price Paid	\$ 300.00	(S)
Taxable Value of Room	\$ 33.33	[(S-C)/(R-C)] * L

C. In House Entertainment Package.

Assumed Facts: Patrons paid \$300 for Package. Package includes room (retail value of \$200), show tickets (retail value of \$200), and food (retail value of \$200). Operator paid no third party costs.

Package Components	Retail Value	
Room	\$ 200.00	(L)
Food and Beverage	200.00	
Show Tickets	200.00	
Nonprofit Costs	<u>0.00</u>	(C)
Total Retail Value of Package	<u>\$ 600.00</u>	(R)
Actual Price Paid	\$ 300.00	(S)
Taxable Value of Room	\$ 100.00	[(S-C)/(R-C)] * L

7.3. Package Record Retention. Details, including but not limited to Package cost, retail value of Package components (excluding applicable taxes), copies of brochures, advertising, invitations, etc., shall be retained to support returns on which Package revenue is reported.

7.4. Definition of Nonprofit Costs. For purposes of Section 7 (Package Programs), "Nonprofit Costs" shall mean actual amounts paid to third parties for goods or services unrelated to the occupancy of a room (see Sec. 3.3.), and shall include without limitation the following expenses paid by an Operator to a third party:

- Golf green fees
- Ski lift tickets
- Entertainment tickets – third party producer or off-property
- Transportation expenses – outsourced
- Actual average prize payout per entrant on gaming tournaments
- And such other expenses approved by the Tax Administrator in writing.

Deductions for third party costs must be supported by documentation proving payment to the vendor such as contracts, invoices, etc., proof must be retained and made available for audit purposes. Third party deductions from the value of the Package must not exceed the amount paid to the vendor. For example: if green fees of \$75.00 are paid to the golf course, the Operator may not deduct green fees of \$150.00 from the value of the Package.

7.5. Transient Lodging Tax On Packages Not Including Rooms. Packages which do not include Transient Lodging are not subject to Transient Lodging Tax or Surcharge. Where rooms are offered separately from Packages, the provisions of Section 7 shall not apply and normal methods for calculating applicable Transient Lodging Tax and Surcharge shall control.

8.0 TIMESHARES

8.1. Transient Lodging Tax On Rentals Of Timeshares To Transient Guests.

8.1.1. Transient Lodging Tax shall apply to all Gross Receipts received by an Operator from the occupancy of a timeshare unit by Transient Guests who are not owners of time-shares, the non-paying guests of such owners or exchange users. Examples of methods by which such transient rental occupancy may be booked and taxed, include, but are not limited to the following:

- a. Walk-Ins – rentals to the general public.
- b. Reservations for rentals made through third party internet companies (Hotels.com, Expedia.com, Orbitz.com, Priceline.com, etc.), including any fees associated with such rentals.
- c. Reservations for rentals made through exchange companies (Interval International, RCI, etc.).
- d. Reservations for rentals made directly with the time-share project.
- e. Promotional rentals to prospective time-share purchasers, commonly known as “mini-vacs”.

8.2. Transient Lodging Tax On Occupancy Of Time-Share Units By Owners Or Exchange Users.

8.2.1. Transient lodging tax shall not apply to the occupancy of any unit within a time-share project by (a) persons occupying pursuant to a timeshare exchange program or (b) an owner of a time-share, or the non-paying guests of such owner, who has the right to use or occupy a unit pursuant to a time-share instrument, except as set forth in Section 8.2.4 below. For the purposes of this Section 8.2.1., the phrase “non-paying guests of such owner” and for the purposes of Section 25.1501 of the Washoe County Code, Section 2.10.200 (C) (7) of the Reno Municipal Code and Section 3.04.020 P of the Sparks Municipal Code, the phrase “the non-paying guests of an owner” shall include persons occupying a unit within a time-share project pursuant to a time-share exchange program.

8.2.2. Exchange fees paid to an Exchange Company associated with the exchange of occupancy rights among time-share owners participating in a time-share exchange program are not subject to Transient Lodging Tax.

8.2.3. Exchange fees are not subject to Transient Lodging Tax except in instances where the Operator, other than an Exchange Company, receives said fees or any portion thereof.

8.2.4. Transient lodging tax shall apply to all Gross Receipts received by an Operator in connection with the use of a time-share unit by a time-share owner or exchange user, including but not limited to, Gross Receipts received by an Operator for the following:

- a. Bonus Time – rent charged to use the time-share unit separate and distinct from the use of the unit pursuant to a time-share instrument or time-share exchange program.
- b. Housekeeping/Cleaning Fees – fees charged for housekeeping and cleaning services above and beyond the regular fees associated with the occupancy during the regular interval use period.
- c. Extra Guest Fees - fees charged for guests above and beyond the regular fees associated with the occupancy.
- d. Upgrade Fees – fees charged to upgrade to a unit or season which is more valuable than the timeshare owned.
- e. Split Week Fees - additional fees charged to occupy a unit for periods of time other

than the established interval use period.

- f. Maintenance Fees – fees assessed pursuant to a time-share instrument, except those which are an obligation of each time-share owner payable whether or not the timeshare owner uses or exchanges his time-share during the use year.

8.3. Transient Lodging Tax On Occupancy Of Developer’s Un-Sold Or Un-Used Timeshare Intervals.

- 8.3.1. Transient lodging tax shall not apply to the occupancy of a developer’s un-sold or un-used timeshare interval when the unit has been provided on a completely complimentary basis by the developer.
- 8.3.2. Transient lodging tax shall apply to the rental of a developer’s un-sold or un-used unit and all other fees associated with the rental of the unit.

In the above examples, it does not matter that the establishment does or does not charge the guest at the time of check in. The Operator owes the tax whether or not it is actually collected from the guest.

9.0. CONTRACTS AND INTERNET

- 9.1. **Contracted Room/Unit Rates.** All Gross Receipts resulting from the rental of a room/unit through discounted internet/wholesale contracts are subject to Transient Lodging Tax. In addition, the per night charge for occupied rentals of a room/unit through discounted internet/wholesale contracts are subject to the collection of the Surcharge. Any Operator contracting rooms/units must pay Transient Lodging Tax charge on the room/unit amount as well as any charges related to the room/unit rental included in the contract.
- 9.2. **Internet Room Rentals.** Rooms/units sold by third party companies over the internet are subject to RSCVA Transient Lodging Tax Regulations. Transient lodging tax is due on the total paid by the guest, and the per night charge for occupied rentals sold over the internet is subject to the collection of the Surcharge. Internet companies are responsible for remitting Transient Lodging Tax on the difference between the selling price of the room rate paid by the guest and the contracted room rate paid to the Operator. In addition, handling fees, commissions, booking fees, etc., are taxable components of the total paid by the guest; therefore, tax is due to the RSCVA for these components.
- 9.3. **Surcharge on Unoccupied Rooms.** Notwithstanding anything contained herein to the contrary, Surcharge is due and payable on unoccupied rooms if: (i) a prepaid room is booked directly with the subject hotel and the subject reservation is a no-show or is otherwise cancelled beyond the refund deadline such that the hotel is entitled to and does retain the prepayment; or (ii) each of the three following requirements are satisfied: (a) the subject hotel accepts prepayment for the subject room through a third party provider; (b) the subject reservation is a no-show or is otherwise cancelled beyond the refund deadline such that the hotel is entitled to and does retain the prepayment; and (c) the Surcharge is a separate line item charge collected as part of the prepayment by the third party provider. In the instance of a prepaid room booked directly with a hotel for multiple nights, the hotel is only required to pre-collect and remit the Surcharge for the number of nights equal to the number of nights for which a no show or cancellation will be penalized, per each property’s internal policies. By way of example, if a hotel accepts a direct, prepaid reservation for seven (7) nights, and will impose a cancellation or no-show penalty equal to the cost of two (2) nights, the hotel is only required to pre-collect and remit two (2) nights of

Surcharge in the event of a no-show or cancellation of the subject reservation beyond the refund deadline.

10.0. AUDIT OF OPERATOR'S TRANSIENT LODGING TAX RECORDS AND ASSESSMENT OF DEFICIENCY

10.1. Authority Of The RSCVA To Audit Records Of Operators. The Tax Administrator or his authorized representative is authorized to inspect and audit the Operator's books and records, and take such actions as considered necessary to investigate the accuracy of the Operator's payment of Transient Lodging Taxes and Surcharges, or if no return is filed by the Operator, to ascertain and determine the amount required to be paid. Property audits and frequency of audits will be determined at the discretion of the Tax Administrator.

10.2. Length Of Audits. Audits will cover a three (3) year period, except as follows: If the Operator fails to secure and maintain the proper Licenses, does not file tax returns as required, and/or the auditor has reason to believe that fraudulent or material misstatements, or other items as determined by the Tax Administrator have been made, the audit may cover a period of up to eight (8) years.

10.3. Required Records. Each Operator is required to maintain daily records which support amounts reported on the Operator's Transient lodging tax returns. Records shall include, but may not be limited to, the following minimum information:

- a. Total rooms available and occupied.
- b. Receipts, guest folios, registration detail, including the name of the property, name of the guest, number of guests occupying the room, room number, date paid, dates of occupancy, and a breakdown of what was paid for by the guest with Transient Lodging Tax stated separately.
- c. Total daily Gross Receipts.
- d. A detailed listing of claimed nontaxable/exempt room revenue that includes name of guest, room number, dates and amounts paid, and date(s) of occupancy.
- e. Total amount of Transient Lodging Tax and Surcharge collected.
- f. Number of non-revenue or Complimentary Rooms.
- g. Number of rooms included in Package or promotional offerings and the room rate charged for all Package/promotional details.
- h. Folio and other documentation for all exemptions and adjustments to revenue.
- i. Records supporting Complimentary Rooms revenue.
- j. All documentation used to complete the Operator's Transient lodging tax return and retained as backup to the return.

Acceptable methods of maintaining the above list include bound receipt books, guest folios, registration cards, daily transaction reports, general ledgers, computerized records, and any other books and records deemed necessary to complete the Transient Lodging Tax audit. In addition, Operators shall provide documents that can be used to support revenues and exemptions. Failure to provide adequate documentation supporting Transient lodging tax returns may result in penalties and assessments as outlined in Section 5. All information provided during the course of an audit, including tax returns, audit records, etc., will be kept confidential by the RSCVA.

10.4. Retention Of Records. Every Operator shall keep all financial records, receipts, invoices, and other pertinent documents as listed and described in Required Records (see Section 10.3.) for a period of not less than four (4) years from the close of the accounting year to which the returns relate. Notwithstanding the foregoing, any Operator who fails to obtain a Transient Lodging Tax

License from the RSCVA or fails to secure and maintain an appropriate business license issued by either the City of Reno, City of Sparks or Washoe County will be required to maintain and provide records for not less than eight (8) years.

- 10.5. Availability Of Records.** Upon written notification of a Transient Lodging Tax audit, the Operator shall provide all records supporting Transient lodging tax returns filed with the RSCVA. These records shall be available to the RSCVA Room Tax Auditors at the property location or the offices of the RSCVA within ten (10) business days unless other arrangements are made with the Room Tax Department. On occasion, the RSCVA may require specific records be provided on demand.

If the Transient Lodging Tax audit is conducted at the property, the Operator shall provide reasonable accommodations for the RSCVA Room Tax Auditors.

Auditors will make copies or request that the property make copies, of original records to be retained as part of the audit work papers which substantiate the audit findings. Records may also be provided electronically either through e-mail, cd, or flash drive.

Failure to retain or refusal to furnish such records as described in this section shall not affect the Tax Administrator's authority to assess a deficiency for such periods. The Tax Administrator may utilize and apply available data to those periods in which records are unavailable.

- 10.6. Failure To Cooperate With A Transient Lodging Tax Audit.** Section 12 provides procedures for the revocation of the License of any Operator who fails to cooperate in the conduct of a Transient Lodging Tax audit. The RSCVA conducts the Transient Lodging Tax audit at no expense to the Operator. However, the Operator may be subject to fees and additional costs in some cases.

- 10.7. Assessments Or Credits Resulting From A Transient Lodging Tax Audit.**

- 10.7.1. Notice Of Audit Determination.** Following the completion of a Transient Lodging Tax audit, the Operator will be advised in writing of the audit findings. The notice may be served personally, by certified mail, and/or e-mail. If served by certified mail, the notice shall be addressed to the Operator's address as it appears in the records of the RSCVA. If notice is served by certified mail, service is complete at the time of deposit with the United States Postal Service. If notice is served in person, service is complete at the time signed for by an adult person employed at the place of business of the Operator. If notice is served by e-mail, service is complete at the time the document is electronically sent provided the RSCVA is able to verify receipt of the e-mail by Operator.

- 10.7.2. Time Limitations.** If an assessment for underpayment or nonpayment of Transient Lodging Tax or Surcharge is made, the Operator has thirty (30) days in which to make payment and/or file a written appeal of the findings. If payment and/or written appeal of the assessment is not received within thirty (30) days, the RSCVA shall place a lien against the property and a Show Cause Hearing requesting revocation of the Operator's Transient Lodging Tax License and/or business license will be scheduled.

Should a credit for overpayment be due, the credit will be refunded within thirty (30) days.

If reasonably possible, the RSCVA will provide an Operator with a written response to any written appeal within thirty (30) days after it receives the appeal. When lengthy research is required that prohibits responding in thirty (30) days, the Operator will be advised.

- 10.7.3. Payment Of Assessment.** Payment within thirty (30) days stops the accrual of interest, and does not affect the Operator's right to appeal. If not paid, interest will continue to accrue

throughout the appeal process until paid.

10.8. Appeals.

10.8.1. Appeal: Time For Filing.

- a. Any Operator, against whom a deficiency determination is made and who believes the determination is incorrect, must file a written appeal for re-determination with Tax Administrator within thirty (30) days after the Operator is served with notice of determination.
- b. If an appeal is not filed within the thirty (30) day period, the Operator is deemed to have waived the right to contest the determination.
- c. At the discretion of the Tax Administrator, the time within which an appeal for re-determination must be filed may be extended.

10.8.2. Appeal Requirements And Accompanying Materials. A request for re-determination of a Transient Lodging Tax audit shall:

- a. Set forth in writing the amount of the determination being contested and the legal grounds for seeking a re-determination; and
- b. Be accompanied by the specific records and other evidence, which support the appeal.

10.8.3. Re-Determination: Change In Determined Amount. If a request is made by the Operator for re-determination of a Transient Lodging Tax audit assessment, the results of the re-determination may be more or less than the original determination. The RSCVA may change the amount of the determination at any time before it becomes final at the request of the Licensee or upon discovery of error(s) in the assessment.

10.8.4. Re-Determination: Final Opinion Of Tax Administrator; Appeal To Finance Committee; Final Decision Of Finance Committee.

- a. The opinion issued by the Tax Administrator upon an appeal for re-determination becomes final thirty (30) days after service upon the Operator, unless an appeal of the opinion is filed within that time with the Finance Committee of the RSCVA.
- b. On appeal, the Operator shall be notified as to the date of an appeal hearing before the RSCVA Finance Committee. The decision of the Finance Committee of an appeal becomes final after service upon the Operator of its written order. At the discretion of the RSCVA Finance Committee, the appeal may be determined by the full RSCVA Board of Directors. RSCVA staff will make every attempt to schedule appeal hearings within sixty (60) days depending on the calendar of the RSCVA Board of Directors.

10.8.5. Re-Determination: Credit Or Refund. If a determination imposed by the RSCVA is reduced on re-determination or appeal, the Tax Administrator shall credit or refund any amount of taxes or Surcharges, penalties and interest (RSCVA uses as a guideline, NRS 360.2937) that have been paid or collected which exceeds the amount owed.

10.9. Limitation On Deficiency Period; Time For Provision Of Notice Of Determination.

- a. Every notice of the determination of a deficiency assessment issued by the RSCVA shall be personally served or mailed within five (5) years from the close of the

accounting year to which the Transient lodging tax returns relate or within four (4) years after the return is filed, whichever period expires later.

- b. In the case of fraud, intentional evasion, or failure to make a return, or a claim for an additional amount, every notice of determination shall be mailed or personally served within nine (9) years from the end of calendar year following the period for which the amount is proposed to be determined.
- c. Every Operator shall keep all records, receipts, invoices, and other pertinent documents as listed and described in Required Records (see Section 10.3.) for a period of not less than four (4) years from the close of the accounting year to which the Transient lodging tax returns relate.

11. PROPERTY TYPE CLASSIFICATIONS

11.1. Properties Are Grouped By Classification By The RSCVA. For reporting of Transient Lodging Tax collection and occupancy statistics, properties are classified as follows:

- a. **Hotel:** Property may offer a full range of services, including a restaurant and/or gaming. The building is occupied or intended to be occupied for compensation, as the temporary residence for Transient Guests, primarily persons who have residence elsewhere. A hotel has an interior hall and lobby with access to each room from the interior hall or lobby.
- b. **Motel:** Property rents predominantly on a daily basis typically having rooms adjacent to an outside parking, and which does not meet the definition of a Hotel.
- c. **28-Day Rentals:** Property derives at least one-third of its annual gross income from 28-day rentals.
- d. **RV Park:** Property rents overnight parking for recreational vehicles and campers.
- e. **Timeshare:** Property rents timeshares, condominiums, or vacation homes.
- f. **Vacation Rental:** Private home, townhome, or condominium available for rent through a property management service.
- g. **Homeowner Rental:** Private home, townhome, condominium, or timeshare available for rent directly through the homeowner, an internet site, or other similar means.

12. RULES OF THE PROCEDURE OF THE RSCVA FOR PROCEEDINGS ON THE REVOCATION OF TRANSIENT LODGING TAX LICENSES AND/OR SUSPENSION OF BUSINESS LICENSE (SHOW CAUSE HEARINGS)

12.1. Statement Of Need And Reasonableness. The RSCVA, having found that delinquencies in, and failure to remit Transient Lodging Tax payments and/or Surcharges by Operators, failure of Operators to provide requested documents to support a Transient Lodging Tax audit, and failure to pay undisputed assessments resulting from such audits have resulted in reduced revenues, therefore establishes the following rules and procedures for the revocation of Transient Lodging Tax Licenses and/or suspension of business license.

12.2. Criteria For The Institution Of A Show Cause Hearing For The Revocation Of A Property's Transient Lodging Tax License and/or Suspension of Business License Are:

- a. The Operator is delinquent more than sixty (60) days, or
- b. The Operator has been delinquent on two or more occasions during the preceding twelve (12) calendar months and is delinquent for the current reporting period, or
- c. The Operator fails to provide requested documents to support a Transient Lodging Tax audit, or

- d. The Operator fails to pay an undisputed assessment resulting from an audit within thirty (30) days following the close of the audit, or
- e. Any other condition exists which, in the opinion of the Tax Administrator warrants such action.

12.2.1. Initial Notice Of Deficiency. Any Operator meeting one or more of the criteria set forth in Section 12.2. will be notified by the Tax Administrator of the deficiency and advised that a motion for a show cause hearing will be made requesting that the Operator show cause why its License should not be revoked, unless the deficiency is corrected within thirty (30) days of the service of such notice.

12.3. Adjudication Of Contested Cases.

12.3.1. Notice Of Hearing In Contested Case; Contents Of Record.

- a. In a contested case, all parties shall be afforded an opportunity for hearing before the Adjudicator after reasonable notice.
- b. The notice shall include:
 - (1) A statement of the time, place and nature of the hearing.
 - (2) A statement of the legal authority and jurisdiction under which the hearing is to be held.
 - (3) A reference to the particular sections of the statutes and Regulations involved.
 - (4) A short and plain statement of the matters asserted.
 - (5) "Notice" herein shall be deemed sufficient if given by certified mail at least twenty-one (21) working days or delivered in person at least five (5) working days prior to the date of the hearing. In special circumstances, other means of notification (i.e. fax, e-mail, telephone) may be used if agreed to by both parties.
- c. Any party is entitled to be represented by counsel.
- d. Opportunity shall be afforded all parties to respond and present evidence and argument on all issues involved.
- e. Unless precluded by law, informal disposition may be made of any contested case by stipulation, agree settlement, consent order or default. If an informal disposition is made, the parties may waive the requirement for findings of fact and conclusions of law.
- f. The record in a contested case shall include:
 - (1) All pleadings, motions and intermediate rulings.
 - (2) Evidence received or considered.
 - (3) A statement of matters officially noticed.
 - (4) Questions and offers of proof and objections, and rulings thereon.
 - (5) Proposed findings and exceptions.
 - (6) Any decision, opinion or report by the Adjudicator.
- g. Oral proceedings, or any part thereof, shall be transcribed on request of any party.
- h. Findings of fact shall be based exclusively on substantial evidence and on matters officially noticed, and shall, where applicable, include the amount of Transient Lodging Tax owing plus interest and penalties as authorized by law.

12.3.2. Certain Members Of Agency Prohibited From Taking Part In Adjudication.

- a. No Agency member who acts as an investigator or prosecutor in any contested case may take part in the adjudication of such case.
- b. In the event that an Agency member is disqualified as an Adjudicator under the provisions of Subsection 1, the Agency shall designate another Agency member to serve as one of the Adjudicators.

12.3.3. Evidence. In Contested Cases:

- a. Irrelevant, immaterial or unduly repetitious evidence shall be excluded. Evidence may be admitted, except where precluded by statute, if it is of a type commonly relied upon by reasonable and prudent individuals in the conduct of their affairs. The Agency shall give effect to the rules of privilege recognized by law. Objections to evidentiary offers may be made and shall be noted in the record.

Subject to these requirements, when a hearing will be expedited and the interests of the parties will not be prejudiced substantially, any part of the evidence may be received in written form.

- b. Documentary evidence may be received in the form of authenticated copies of excerpts, if the original is not readily available. Upon request, parties shall be given an opportunity to compare the copy with the original.
- c. Every witness shall declare, by oath or affirmation, that he will testify truthfully.
- d. Each party may call and examine witnesses, introduce exhibits, cross-examine opposing witnesses on any matter relevant to the issues even though such matter was not covered in the direct examination, impeach any witness regardless of which party first called him to testify, and rebut the evidence against him.
- e. Notice may be taken of judicially cognizable facts and of generally recognized technical facts within the Agency's specialized knowledge. Parties shall be notified either before or during the hearing, or by reference in preliminary reports or otherwise, of the material noticed, including any staff memoranda or data, and they shall be afforded an opportunity to contest the material so noticed. The Agency's experience, technical competence, and special knowledge may be utilized in the evaluation of the evidence.

12.3.4. Administration Of Oath Or Affirmation To Witness. Unless limited by a specific statute, any person authorized to preside over a hearing in a contested case may administer oaths or affirmations to witnesses appearing before him in the hearing.

12.3.5. Contests Of Adverse Written Decision Or Order; Notice; Copies. A decision or order adverse to a party in a contested case shall be in writing or stated in the record. Except as provided in Subsection 5 of Section 12.3.3., a final decision shall include findings of fact and conclusions of law, separately stated. Findings of fact and decisions shall be based upon substantial evidence. Findings of fact, if set forth in statutory language, shall be accompanied by a concise and explicit statement of the underlying facts supporting the findings. Parties must be notified either personally or by certified mail of any decision or order. Upon request, a copy of the decision or order shall be delivered or mailed forthwith to each party and to his attorney of record.

12.3.6. Revocation Of Summary Suspension Of License. No revocation, suspension, annulment or withdrawal of any License shall be made, unless prior to the institution of Agency proceedings, notice shall have been given by certified mail to the Operator of facts or conduct which warrant the intended action, and the Operator was given an opportunity to show compliance with all lawful

requirements for the retention of a License. If the Agency finds that the public welfare imperatively required emergency action, and incorporates a finding to the effect in its order, summary suspension of a License may be ordered pending proceedings for revocation or other action. Such proceedings shall be promptly instituted and determined.

- 12.4. Certification Of Revocation Of License And/Or Suspension Of Business License To Other Authorities.** Upon the revocation or other withdrawal of any Transient Lodging License, the Agency shall certify to the appropriate authorities of the County of Washoe, the City of Reno, the City of Sparks, or any one or more of them as shall be concerned therewith, in which the defendant holds a general business license, the name and address of the Operator whose License has been revoked and attach thereto a copy of the final revocation order of the Agency. [“[T]he governing body shall revoke or suspend the License of a business upon certification by the board that the License tax has become delinquent, and shall not reinstate the License until the tax is paid.” NRS 268.095 (6)]
- 12.5. Right Of Agency To Record Claim Of Lien Upon Property For Deficiency Assessment Prior to the Hearing.** The statutory right of the Agency to file a claim of lien upon property for a deficiency assessment of Transient Lodging Tax, penalties and interest is not waived by the fact that a show cause hearing has not occurred or notice of such request for a hearing has not been given.
- 12.6. Posting Of Bond For Issuance Of New Transient Lodging Tax License Following Revocation Of Property’s Transient Lodging Tax License By The Adjudicator.** A new Transient Lodging Tax License will not be issued to the same Owners or Operators following revocation of a property’s Transient Lodging Tax License unless a bond, either cash or insurance, is posted in an amount equal to six (6) months estimated maximum Transient Lodging Tax. This requirement may, at the discretion of the Tax Administrator, be cancelled after three (3) years of timely filing, and satisfactory completion of Transient Lodging Tax audit.
- 12.7. Administrative Appeal Of Any Order Of Revocation Of Transient Lodging Tax License By The Adjudicator.** An aggrieved party may appeal any order of revocation of Transient Lodging Tax License to the full Board of Directors of the Agency. No oral arguments will be permitted, but such appeals will be based upon the submission of written briefs only.
- 12.8. Availability Of Regulations.** The Agency shall keep at least one copy of these rules, and amendments thereto, and any other resolutions or Regulations in connection with the procedures for revocation of Transient Lodging Tax License and/or business license available, in its office for inspection and copying by the public. One copy of these rules, and amendments thereto, and any other resolutions or Regulations in connection with the procedures for revocation of Transient Lodging Tax License, shall be filed with the Clerk of the County of Washoe.

Any Operator failing to comply with the RSCVA Rules and Regulations may be guilty of a misdemeanor, as set forth in local statutes, codes and ordinances and shall be punished accordingly.

Appendix A. Transient Lodging Tax Rates by District

State of Nevada Washoe County Reno-Sparks Convention and Visitors Authority Current Transient Lodging Tax Rates by District									
Description	Jurisdiction Receiving Funds	Washoe County Transient Lodging Tax Districts and Rates					Washoe B		
		Reno B	Reno D	Reno E	Sparks	Washoe A	Washoe B	Washoe A	Washoe B
RSCVA General Fund	RSCVA	6.625%	6.625%	6.625%	6.625%	6.625%	6.625%	6.625%	6.625%
Convention Center-Debt (SB 477)	RSCVA	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%
Total to RSCVA		8.625%	8.625%	8.625%	8.625%	8.625%	8.625%	8.625%	8.625%
National Bowling Stadium-Debt (SB 112)	City of Reno	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%
City/Civic Center (SB 221)	City of Reno	-	1.500%	1.500%	-	-	-	-	-
Reno Parks & Recreation	City of Reno	1.000%	1.000%	1.000%	-	-	-	-	-
Reno-Railroad District	City of Reno	-	1.000%	-	-	-	-	-	-
Total to City of Reno		2.000%	4.500%	3.500%	1.000%	1.000%	1.000%	1.000%	1.000%
City/Civic Center (SB 477)	Cities of Reno/Sparks/RSCVA	1.000%	-	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%
Sparks AB 205 (07-01-03)	City of Sparks	-	-	-	2.500%	-	-	-	-
Nevada Commission on Tourism (NCOT)	State of Nevada	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%	0.375%
State General Fund & School Support Fund (IP-1)	State of Nevada	1.000%	-	-	-	-	-	-	-
Washoe County	Washoe County	-	-	-	-	-	-	-	-
Totals		13.000%	13.500%	13.500%	13.500%	13.500%	13.500%	13.000%	13.000%



To: RSCVA Board of Directors

From: Robert Chisel, Director of Finance

CC: Phil DeLone, President/CEO
Bob Lucey, Board Chair

Date: June 27, 2019

Subject: **Public Hearing Regarding the Approval of Resolution Adopting the Budget Augmentation for the Reno-Sparks Convention and Visitors Authority for Fiscal Year 2018-19**

Executive Summary

The fiscal year 2018-19 budget for the Authority is required to be augmented by June 30 if actual expenditures are anticipated to exceed budgeted expenditures. Throughout the year, many adjustments have been made (primarily expenditures related to carryforward of expenditures, changes in management of facilities, addition of special event, and divestiture of the Wildcreek Golf Course had impacts which were not included in the original budget) to the budget of the RSCVA. This resolution formalizes the changes that have occurred during the year.

Background

Attached please find the forms required by the State to formally augment the budget, as outlined below. To comply with Nevada Revised Statutes, this budget augmentation is necessary. As required, notice of the public hearing has been published in a newspaper of general circulation (Reno Gazette-Journal).

General Fund

- Beginning Fund Balance
 - Increase of \$2,301,173, to reflect June 30, 2018 audited fund balance, due primarily to carryforward of Air Service Fund.
- Revenues
 - Increase in rents and royalties to reflect changes in the management of the food and beverage at the facilities.



- Expenditures
 - General Government – increase of \$350,000, primarily related to all positions being fully staffed, Feasibility Study, and Tahoe events.
 - Community Support – increase of \$3,515,000.
 - Increased facility operations expenditures due unanticipated transition costs and changes in food and beverage operations at the facilities, total budgeted losses are anticipated to be within the original budgeted amount.
 - Increased grants expenditures at Wildcreek Golf Course as the transfer and sale of the property occurred later than anticipated.
 - Increase in convention & tourism promotion expenditures primarily related to the fully staffed positions, and bonuses.
 - Community Grants – increase of \$100,000 due to revenues in Lake Tahoe higher than anticipated.
 - Contingency – use of \$350,000 of contingency to support the Miss USA event.

Debt Service Fund

- Revenues
 - Increase in interest earning to reflect changes anticipated revenues and proceeds of bond refunding to be used in closing costs.
- Expenditures
 - Increase expenditures of \$170,000 for increased bond management and bond refunding closing costs.

Internal Service Fund

- Expenditures
 - Increase expenditures of \$50,000 for additional claims expenses in relation to increased number of retirees on health insurance.

Fiscal Impact

The Authority is augmenting its 2018-19 budget by appropriating \$4,070,000 for use in the General Fund (thereby increasing its appropriations from \$53,087,493 to \$57,157,493), appropriating \$170,000 for use in the Debt Service Fund (thereby increasing its appropriations from \$11,403,544 to \$11,573,544), and appropriating \$50,000 for use in the Internal Service Fund (thereby increasing its appropriations from \$181,645 to \$931,645).



Recommendation

Staff recommends the Board approves the augmentation of the funds as detailed to comply with NRS 354.626 and avoid audit findings for Fiscal Year 2018-19.

Fiscal Year 2018-19 Budget Augmentation Resolution

Resolution #

RESOLUTION TO AUGMENT THE 2018-19 BUDGET OF THE RENO-SPARKS CONVENTION & VISITORS AUTHORITY (RSCVA),

WHEREAS, the resources of certain funds of the RSCVA were budgeted to be the following on July 1, 2018:

General Fund	\$59,612,200
Debt Service Fund	\$24,167,520

WHEREAS, said resources of certain funds are now determined to be as follows:

General Fund	\$63,913,373
Debt Service Fund	\$24,417,520

WHEREAS, said resources are as follows:

General Fund	Revenues higher than anticipated	\$2,000,000
	Fund Balance higher than anticipated	\$2,301,173
	Total	\$4,301,173

Debt Service Fund	Revenues higher than anticipated	\$250,000
	Total	\$250,000

WHEREAS, there is a need to apply these excess resources in the above funds; and

NOW, THEREFORE, IT IS HEREBY RESOLVED, THAT the RSCVA shall augment its 2018-19 budget by appropriating \$4,070,000 for use in the General Fund (thereby increasing its appropriations from \$53,087,493 to \$57,157,493), appropriating \$170,000 for use in the Debt Service Fund (thereby increasing its appropriations from \$11,403,544 to \$11,573,544), and appropriating \$50,000 for use in the Internal Service Fund (thereby increasing its appropriations from \$881,645 to \$931,645). A detailed schedule is attached to this Resolution and by reference is made a part hereof.

IT IS FURTHER RESOLVED, that the clerk shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED, AND APPROVED this 27th day of June 2019, by the Governing Body consisting of 9 members

Ayes

Nays

Absent

Abstain

Chairman

Attest: _____
Treasurer

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Taxes:			
Room tax (net)	41,456,710	0	41,456,710
Subtotal	41,456,710	0	41,456,710
Miscellaneous:			
Interest earnings	72,000	0	72,000
Rents and royalties	6,627,885	2,000,000	8,627,885
Convention & Visitors Services	216,900	0	216,900
Golf course operations	979,707	0	979,707
Other	789,504	0	789,504
Subtotal	8,685,995	2,000,000	10,685,995
SUBTOTAL REVENUE ALL SOURCES			
	50,142,705	2,000,000	52,142,705
Other Financing Sources:			
Short/medium -term financing	0	0	0
Fund transfers In	0	0	0
Proceeds from sale of fixed assets	0	0	0
SUBTOTAL OTHER FINANCING SOURCES			
	0	0	0
Beginning Fund Balance:			
Reserved	0	0	0
Unreserved	9,469,495	0	9,469,495
Total Beginning Fund Balance			
	9,469,495	2,301,173	11,770,668
Prior Period Adjustments	0	0	0
Residual Equity Transfers	0	0	0
TOTAL AVAILABLE RESOURCES			
	59,612,200	4,301,173	63,913,373

RENO-SPARKS CONVENTION & VISITORS AUTHORITY
SCHEDULE B - GENERAL FUND
REVISED REVENUE SCHEDULE

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
GENERAL GOVERNMENT			
Salaries and wages	1,319,581	200,000	1,519,581
Employee benefits	901,279	0	901,279
Services and supplies	1,182,431	150,000	1,332,431
Capital outlay	137,600	0	137,600
Subtotal	3,540,891	350,000	3,890,891
TOTAL GENERAL GOVERNMENT	3,540,891	350,000	3,890,891

RENO-SPARKS CONVENTION & VISITORS AUTHORITY
SCHEDULE B - GENERAL FUND
FUNCTION: GENERAL GOVERNMENT

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
OTHER - FACILITY OPERATION			
Salaries and wages	0	10,000	10,000
Employee benefits	0	5,000	5,000
Services and supplies	10,667,627	3,500,000	14,167,627
Capital outlay	0	0	0
Subtotal	10,667,627	3,515,000	14,182,627
OTHER - GOLF COURSE OPERATIONS			
Salaries and wages	0	0	0
Employee benefits	0	5,000	5,000
Services and supplies	262,000	125,000	387,000
Capital outlay	0	0	0
Subtotal	262,000	130,000	392,000
OTHER - CONVENTION & TOURISM PROMOTION			
Salaries and wages	3,062,022	75,000	3,137,022
Employee benefits	1,408,004	250,000	1,658,004
Services and supplies	16,613,648	0	16,613,648
Capital outlay	0	0	0
Subtotal	21,083,674	325,000	21,408,674
OTHER - COMMUNITY GRANTS & MISCELLANEOUS			
Salaries and wages	0	0	0
Employee benefits	0	0	0
Services and supplies	1,602,757	100,000	1,702,757
Capital outlay	0	0	0
Subtotal	1,602,757	100,000	1,702,757
TOTAL COMMUNITY SUPPORT	33,616,058	4,070,000	37,686,058

RENO-SPARKS CONVENTION & VISITORS AUTHORITY
 SCHEDULE B - GENERAL FUND
 FUNCTION: COMMUNITY SUPPORT

EXPENDITURE BY FUNCTION AND ACTIVITY	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
FUNCTION SUMMARY			
General Government	3,540,891	350,000	3,890,891
Community Support	33,616,058	4,070,000	37,686,058
TOTAL EXPENDITURES - ALL FUNCTIONS	37,156,949	4,420,000	41,576,949
OTHER USES:			
Contingency	400,000	(350,000)	50,000
Residual Equity Transfer	0	0	0
Operating transfers	15,530,544	0	15,530,544
TOTAL EXPENDITURES AND OTHER USES	53,087,493	4,070,000	57,157,493
ENDING FUND BALANCE			
Reserved	0	0	0
Unreserved	6,524,707	231,173	6,755,880
TOTAL ENDING FUND BALANCE	6,524,707	231,173	6,755,880
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	59,612,200	4,301,173	63,913,373

RENO-SPARKS CONVENTION & VISITORS AUTHORITY
 SCHEDULE B - SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE
 GENERAL FUND - ALL FUNCTIONS

REVENUES	FINAL BUDGET	REVISIONS	REVISED REVENUE RESOURCES
Miscellaneous			
Room Tax	0	0	0
Interest Earnings	57,500	100,000	157,500
Other	0	0	0
Subtotal	57,500	100,000	157,500
Other Financing Sources			
Transfers In (Schedule T)	11,403,544	0	11,403,544
Proceeds of refinancing	0	150,000	150,000
Net Proceeds of Refunding	0	0	0
Beginning Fund Balance			
Reserved	12,706,476	0	12,706,476
Unreserved	0	0	0
Total Beginning Fund Balance	12,706,476	0	12,706,476
Prior Period Adjustments	0	0	0
Residual Equity Transfers	0	0	0
TOTAL AVAILABLE RESOURCES	24,167,520	250,000	24,417,520

RENO-SPARKS CONVENTION & VISITORS AUTHORITY
SCHEDULE C - DEBT SERVICE FUND
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

EXPENDITURE BY FUNCTION AND ACTIVITY TYPE - General Obligation	FINAL BUDGET	REVISIONS	REVISED EXPENDITURES
Principal	9,659,044	0	9,659,044
Interest	0	0	0
Fiscal Agent Fees	42,500	20,000	62,500
Reserves - Increase or (Decrease)	0	0	0
Other - Defeasance	1,702,000	0	1,702,000
Other - Bond Closing Costs	0	150,000	150,000.00
SUBTOTAL EXPENDITURES	11,403,544	170,000	11,573,544
ENDING FUND BALANCE			
Reserved	12,763,976	80,000	12,843,976
Unreserved	0	0	0
TOTAL ENDING FUND BALANCE	12,763,976	80,000	12,843,976
TOTAL COMMITMENTS AND FUND BALANCE	24,167,520	250,000	24,417,520

RENO-SPARKS CONVENTION & VISITORS AUTHORITY
SCHEDULE C - DEBT SERVICE FUND
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	FINAL APPROVED	REVISIONS	REVISED TOTAL
OPERATING REVENUE:			
User Charges	898,244	0	898,244
Other Charges	0	0	0
Total Operating Revenue	898,244	0	898,244
OPERATING EXPENSE:			
Claims expense	818,195	50,000	868,195
Administrative expense	63,450	0	63,450
Supplies and services	0	0	0
Total Operating Expense	881,645	50,000	931,645
Operating Income or (Loss)	16,599	(50,000)	(33,401)
NONOPERATING REVENUES:			
Interest Earned	0	0	0
TOTAL NONOPERATING REVENUES	0	0	0
NONOPERATING EXPENSE	0	0	0
TOTAL NONOPERATING EXPENSE	0	0	0
Net Income Before Operating Transfers	16,599	(50,000)	(33,401)
Operating Transfers			
In	0	0	0
Out	0	0	0
Net Operating transfers	0	0	0
NET INCOME	16,599	(50,000)	(33,401)

RENO-SPARKS CONVENTION & VISITORS AUTHORITY
SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME
FUND 20 - INTERNAL SERVICE (SELF INSURANCE) FUND

PROPRIETARY FUND	FINAL BUDGET	REVISIONS	REVISED STATEMENT OF CASH FLOWS
CASH FLOWS FROM OPERATING			
A. ACTIVITIES:			
Cash received from users	201,600	0	201,600
Cash received from quasi-external operating transactions with other funds	780,000	0	780,000
Cash paid to vendors for services and supplies	(881,645)	(50,000)	(931,645)
Net cash provided by operating activities	99,955	(50,000)	49,955
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Cash advanced to other funds	0	0	0
Cash received from other funds	0	0	0
Cash received from operating transfers	0	0	0
Operating transfers out	0	0	0
Net cash used by noncapital financing activities	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Cash advanced to other funds	0	0	0
Cash received from other funds	0	0	0
Cash received from operating transfers	0	0	0
Operating transfers out	0	0	0
Net cash used by noncapital financing activities	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on Investments	0	0	0
Net cash provided by investing activities	0	0	0
Net increase (decrease) in cash and investments	99,955	(50,000)	49,955
Cash and investments July 1,	173,859	0	173,859
Cash and investments June 30,	273,814	(50,000)	223,814

RENO-SPARKS CONVENTION & VISITORS AUTHORITY
SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND 20 - INTERNAL SERVICE (SELF INSURANCE) FUND



To: RSCVA Board of Directors

From: Robert Chisel, Director of Finance

CC: Phil DeLone, President/CEO
Bob Lucey, Board Chair

Date: June 27, 2019

Subject: Approval of the Authority's Travel Policy and Procedures

Executive Summary

Attached is the redlined version of the proposed Travel Policy & Procedures for the Reno-Sparks Convention and Visitors Authority (RSCVA). This Policy was last updated in February 2013. It is the policy of the RSCVA to reimburse RSCVA staff for appropriate and approved travel related costs and activities. Travel and entertainment expenses are necessary to promote the region and goals of the RSCVA in order to increase visitor counts.

Background

In February 2013 the Board adopted the RSCVA Travel Policy & Procedures. The RSCVA recognizes that Travel and entertainment expenses are necessary to promote the region and goals of the RSCVA in order to increase visitor counts. This Policy balances the needs of the RSCVA with responsible behavior. The Policy mandates that all charges must be justifiable and within the scope of operations of the individual departments and the overall goals of the RSCVA. Employees are expected to use discretion when spending RSCVA funds.

Staff has reviewed the current Policy and is making a recommendation to update the current Board approved Policy. The summary of the changes being made (see attachment) are as follows:

- Business Class – Removal of the possible use of business class air service, and to clarify that all travel shall be in coach or its equivalent class.
- GPS Navigation – Removal of the reimbursement for navigational systems.
- Ride Share – Clarify the ability to use ride share services (Uber, Lyft, etc.).
- Meal Expense – Adjust the amounts available to be reimbursed for meals while in travel status.
- Other – Miscellaneous “housekeeping” changes.



Fiscal Impact

None at this time.

Recommendation

Staff recommends adoption of the Travel Policy and Procedures as presented.

Reno-Sparks Convention & Visitors Authority



Travel Policy & Procedures

Revised February 7, 2013

RSCVA Board Approved ~~February 28, 2013~~ June 27, 2019

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SUPERSEDES ALL PREVIOUS DOCUMENTATION

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

I.	INTRODUCTION TO RSCVA TRAVEL POLICY.....	4
A.	Travel Policy Summary	4
B.	Approved Travel.....	4
C.	Authority and Responsibility	4
D.	Travel Arrangements	5
E.	American Express Membership Rewards.....	5
F.	Cancellations & Refunds	5
G.	Personal Funds	5
H.	Direct Billing to Departments.....	5
II.	TRAVEL EXPENSES	5
A.	Receipts	6
B.	Registration & Conference Fees	6
C.	International Travel	6
D.	Airfares	6
E.	Private Air Carrier.....	7
F.	Rail Transportation	7
G.	RSCVA Motor Pool	7
H.	Rental Vehicles	7
I.	Private Automobile Transportation	8
J.	Ground Transportation.....	8
K.	Lodging	9
L.	Meals	9
	1. Non Entertaining Food and Beverage Allowances	9
	2. Entertaining Food and Beverage Allowances	9
M.	Tolls & Parking Fees	10
N.	Telephone	10
O.	Tips	10
P.	Taxes.....	10
Q.	Travel Expenditures not Reimbursable by the RSCVA.....	10
R.	Extended Weekend Stays.....	11
S.	Spouse or Other Dependent Expenses	11
T.	Memberships	11
U.	Business Gifts	11
V.	Other Expenses.....	12
III.	TRAVEL FOR NON RSCVA PERSONNEL	12
A.	Travel Policy for Non RSCVA Personnel	12
B.	Employment Interviews	12
C.	Other Visitors.....	13
IV.	DESIGNATED RSCVA TRAVEL AGENCIES	13
V.	RSCVA CORPORATE CREDIT CARD	13
A.	Policy Summary for RSCVA Corporate Credit Card	13
B.	Contracted RSCVA Corporate Credit Card	13
C.	Obtaining an American Express Corporate Credit Card.....	13
D.	Personal vs. Corporate Credit Cards	14
E.	Lost or Stolen Cards	14

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

F.	Responsibility for Payment	14
G.	Delinquent Account	14
H.	Leave of Absence	15
I.	Termination of Employee Participation	15
VI.	TRAVEL ADVANCES	15
A.	Policy Summary for Travel Advances.....	15
B.	Cash Advances.....	16
C.	Reconciling Advances	16
VII.	TRAVEL INSURANCE	16
A.	Policy Summary for Travel Insurance	16
B.	Loss of or Damage to Personal Property.....	17
C.	Loss of or Damage to RSCVA Property	17
D.	Insurance Coverage on Rented Autos	17
E.	Personal Accident Insurance.....	18
F.	Liability Insurance	18
VIII.	PROCESSING TRAVEL EXPENSES	18
A.	Expense Report Submission-Corporate Credit Cards	18
B.	Expense Report Submission-Personal Funds	18
C.	Completing the T&E Report - Approvals	18
D.	Special Circumstances (T&E Report Exception Request).....	19
IX.	T&E REPORTING OVERVIEW	19
X.	CONTACT INFORMATION	19
	Policies and Procedures	19
	Travel Insurance.....	20
	Corporate Charge Card.....	20
	EMPLOYEE ACKNOWLEDGMENT	21
	AUTHORIZATION TO TRAVEL OUTSIDE OF THE UNITED STATES	22

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

I. INTRODUCTION TO RSCVA TRAVEL POLICY

A. Travel Policy Summary

It is the policy of the Reno-Sparks Convention and Visitors Authority (RSCVA) to reimburse RSCVA staff and to pay outside vendors for necessary, appropriate, and approved travel related costs and activities. Travel and entertainment expenses are necessary to promote the region and goals of the RSCVA in order to increase visitor counts. All entertainment should be geared toward this goal. At all times when traveling or entertaining, employees are expected to remember that the RSCVA is a public agency. All charges must be justifiable and within the scope of operations of the individual departments and the overall goals of the RSCVA. Employees are expected to use discretion when spending RSCVA funds. The key thought in all situations is common sense and sensitivity.

Changes in RSCVA Travel Policies and Procedures may be made from time to time, and will be communicated via broadcast email. The information herein supersedes all previous Travel Policies and Procedures documentation.

B. Approved Travel

RSCVA approved travel includes movement on official RSCVA business from home or normal place of employment to another destination, and return to home or normal place of employment. RSCVA approved travel does not include commuting between home and normal place of employment.

Business Class or First Class air travel is not authorized for international or domestic travel. Air travel shall be coach class or its equivalent.

C. Authority and Responsibility

The traveler's supervisor must authorize travel in advance. Depending on the travel requirements, written approval may be needed in advance. Employees must be authorized to commit the RSCVA resources to business travel, and are subject to disciplinary action up to and including the termination of employment if proper authorization is not obtained. Travelers must verify that planned travel is part of an approved budget before making travel arrangements. Upon completion of the travel, the employee must submit a Travel and Expense (T&E) Report and supporting documentation to obtain expense reimbursement. T&E Report procedures vary between the use of the Corporate Credit Card program and the use of personal funds. (See "Expense Report Submission-Corporate Credit Cards" and "Expense Report Submission-Personal Funds")

The traveler's supervisor is responsible for reviewing the T&E Report for compliance with the policy and for providing proper payment authorization. Supervisors are required to review expenditures, and in cases where there is reason to believe the expenditures may be inappropriate or extravagant, withhold reimbursement. T&E Reports for direct reports to the President/ CEO are reviewed and approved by the Director of Finance in addition to the President/CEO. The RSCVA Chair, Vice-Chair or Treasurer as well as the Director of Finance approve T&E Reports for the RSCVA President/CEO. The President/CEO and Director of Finance may also review reimbursements for non-direct reports and may disallow expenditures at any time.

Each Vice President, Director, or Department Manager is responsible for ensuring that individual travelers and their supervisors properly implement and administer this policy.

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*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

D. Travel Arrangements

As of this date the RSCVA has not designated a travel agency. Travel arrangements are expected to be made at the lowest reasonable costs.

E. American Express Membership Rewards

RSCVA employees issued an American Express Corporate Card may participate in this program at their own expense providing that the charges incurred relate to their actual travel and entertainment expenses.

F. Cancellations & Refunds

Arrangements for all charges, cancellations, and refunds associated with RSCVA approved travel are the responsibility of the traveler.

G. Personal Funds

Travelers should review travel reimbursement guidelines prior to expending personal funds for business travel to determine if such expenses are allowable and reimbursable. See "Travel Expenses"; The RSCVA reserves the right to deny reimbursement of travel related expenditures if they fail to comply with RSCVA Travel Policies and Procedures.

The traveler's Corporate Credit Card must be used to pay for all travel and entertainment expenses where ~~American Express~~ the Corporate Credit Card is accepted. The Corporate Credit Card is obtained at no charge to the employee through the Finance Department.

If the RSCVA is unable to acquire an American Express card on behalf of an employee, that employee is expected to travel utilizing their personal funds.

H. Direct Billing to Departments

Direct billing of lodging to the RSCVA is highly discouraged, and guests of the RSCVA should be encouraged to pay their own hotel bill and submit their receipts as part of their total trip settlement.

We understand that when hosting conferences or sales functions it is important as a courtesy to visitors to arrange for a block of hotel rooms on their behalf; or to book a special function, conference room, or ballroom in advance through the department.

Direct billing for individual lodging in any circumstances other than described above must be in conformance with both the RSCVA Travel Policies and Procedures, must include an itemized hotel bill, and must be accompanied by a T&E Report.

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Similarly, direct billing arrangements between taxi and limousine services and RSCVA are not allowable for travel by RSCVA employees.

II. TRAVEL EXPENSES

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*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

A. Receipts

Receipts for all claimed expenses should be submitted. The RSCVA may allow reimbursement of incidental expenses for tips, tolls, public transit (metro), airline snacks, airport cart rental, hotel related items (i.e. parking and internet fees) and other miscellaneous charges where a receipt is not customarily given or where receipts are unobtainable.

Detailed receipts and Corporate Credit Card slips must be submitted for all major travel expenses including airline, rail, hotels, meals, automobile rental, etc. Monthly Corporate Credit Card statements and/or travel agency invoices and statements alone are not acceptable as backup documentation.

B. Registration & Conference Fees

Registration fees for a meeting or conference at which attendance has been approved should be paid directly through the RSCVA Purchasing Card when applicable or accounts payable (A/P check). When submitting a request for payment of registration fees, a schedule of the conference must be included. Upon completion of the conference, proof of attendance may be requested by the Finance Department.

C. International Travel

~~Business class airfare may be approved in advance for non-stop non-domestic flights exceeding six (6) hours.~~ All international travel and airfare requires prior written approval from the President/CEO (see International Travel Form page 18).

Visas required for international airfare are reimbursable; however, individual passports are not reimbursable.

For approved international travel, please contact the Human Resources Department to assist you in arranging for Travel Medical Insurance for out of country travel ~~through the Medex TravMedAbroad program.~~ The program will covers emergency medical expenses, physician fees and hospital expenses, necessary emergency medical evacuation and worldwide travel assistance.

The RSCVA insurance coverage does not include collision damage waiver (CDW) or loss damage waiver (LDW) for automobiles rented outside the U.S. Travelers should purchase this coverage and will be reimbursed. See "Travel Insurance" for additional information. If an accident occurs, the traveler must notify their supervisor immediately.

Laundry and dry-cleaning may be approved for extended foreign travel with receipts.

D. Airfares

All RSCVA approved air travel must be at the most reasonable and economical rate, not first or business class ~~(unless approved for International Travel as outlined above).~~ All travelers should use the least expensive airfare and shall be coach class or its equivalent, including non-refundable and penalty fares, based on a one-hour "window" on either side of their preferred departure times. All travelers must obtain supervisor's approval prior to booking air travel (and President/CEO approval

Reno-Sparks Convention & Visitors Authority Travel Policies & Procedures

for international travel). Air carrier selection should not be biased by the traveler's frequent flyer affiliation. The lowest cost air travel should take precedence.

Travelers are strongly encouraged to book well in advance of travel to secure the lowest fares. In addition, travelers are encouraged to select special or promotional flights that may require significant advance booking, use alternative airports, entail a connection, or feature departure and/or arrival times slightly different than originally specified by the traveler. On occasion scheduled travel may be interrupted resulting in cancellation fees, or ticket change fees. These fees may be reimbursed with the approval of the President/CEO or Director of Finance. Explanation and support for the change must be fully documented.

Travelers who add personal travel destinations outside the approved RSCVA business related airfare will be reimbursed the lesser of the actual expense or travel to and from the business destination. Documentation must be provided to the Finance Department supporting prices of the airfare options.

E. Private Air Carrier

The use of private aircraft for RSCVA business is generally prohibited. Exceptions require President/CEO approval.

F. Rail Transportation

The RSCVA will reimburse the cost of railroad fare not to exceed the cost of the least expensive airfare.

G. RSCVA Motor Pool

RSCVA Motor Pool vehicles are for RSCVA business only. Incidental costs associated with the use of a RSCVA owned vehicles, including parking fees, tolls, fuel and all related, appropriate and necessary costs will be reimbursed. This does not include damage or abuse of the vehicle, or parking and moving violations.

H. Rental Vehicles

Rental vehicles should be used only when it is not possible to use RSCVA owned vehicles. Rental vehicles should not be used if less expensive transportation is available. If the cost to use a rental car (plus fuel costs) is less than the cost of using a privately owned vehicle (per-mile reimbursement) then the rental car should be used.

When renting a vehicle, select the most reasonable and economical rate available. Reimbursement will be made for other types of vehicles in exceptional cases (i.e, several travelers are riding in one car, equipment being transported, etc.). [Rental vehicles may be used when warranted for customer site inspections or when making sales calls where clients will be transported.](#)

When renting a vehicle and using your American Express Corporate Card, do not purchase a collision damage waiver (CDW), or loss damage waiver (LDW) from the rental agency, except for international rentals. See "Travel Insurance" for additional information. If an accident occurs, the traveler must notify their supervisor immediately.

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

~~The cost of using GPS — Navigational Systems should be used as deemed necessary by the traveler.~~

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I. Private Automobile Transportation

Travel using privately owned vehicles may be desirable to save time, transport equipment, or reduce cost when several staff members are traveling together.

The per-mile rate of reimbursement is based on U.S. Federal Government reimbursement rates. This reimbursement covers all fuel, maintenance, insurance, transportation, and operating costs. Fuel costs are included in the per-mile reimbursement rate and are not reimbursed separately for use of privately owned vehicles. Damage to a privately owned vehicle used for RSCVA business is covered by the individual's private insurance, costs for which are also included in the mileage reimbursement. The RSCVA does not assume responsibility for deductibles or other uninsured loss to the vehicle.

Tolls and reasonable parking charges will be reimbursed in addition to the mileage allowance. No reimbursement will be made for the cost of repairs to the vehicle or other such costs whether they result from the traveler's actions or the actions of others. Costs for parking tickets and moving violations are not reimbursable.

If, primarily for the convenience of the traveler, a personal automobile is used for approved travel to points more than 200 miles beyond the point of origin, reimbursement will not exceed the lesser of the cost of the per-mile reimbursement plus tolls or the least expensive round-trip airfare between the nearest commercial airport serving the origin and destination cities plus associated transfer costs to and from the airport.

Employees who receive a monthly vehicle allowance may not be reimbursed for the use of their personal car/mileage when conducting RSCVA business within the Greater Reno / Sparks area. This area also includes trips to Lake Tahoe, Washoe Valley, Incline Village/Crystal Bay, Carson City, and Virginia City. Trips outside the areas mentioned may be reimbursed with the Director of Finance's or President/CEO's approval and may require advanced approval.

Mileage traveled while commuting to and from work does not constitute a reimbursable expense. Travelers using their personal vehicle from their residence/office to the airport will be reimbursed the lesser of mileage allowance plus parking fees or ground transportation as referenced below. Supporting documentation may be requested by the Finance Department.

J. Ground Transportation

Taxi fares, including tips, are reimbursable where public transportation is not practical. This includes taxis between hotels and railroad stations or airports, between appointments, between hotels, between residence and airport when taxi fare is less than cumulative daily airport parking fees incurred during the approved business trip, and places of temporary duty. Uber, Lyft, or similar ride share services are reimbursable, except premium service unless specifically warranted for a justifiable business purpose.

Shuttle, limousine, or livery service to and from airports and railroad stations, plus reasonable tips is reimbursable, where such costs do not exceed the comparable taxi fare. Receipts are required for reimbursement from the RSCVA.

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

K. Lodging

Travelers must book standard accommodations in reasonably priced, ~~commercial-business~~ class hotels and motels. Travelers must request government discounted rates when applicable.

L. Meals

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1. Non Entertaining Food and Beverage Allowances

Meals required during travel on behalf of the RSCVA relating to training, seminars, conferences or other approved travel while not related to entertaining business clients, are reimbursable provided they are not included in the conference registration or airfare. Meal expenses are reimbursed up to the allowances listed below and must be supported by original receipts.

Food (Per Employee)	Breakfast	Lunch	Dinner
Appetizer, Salad, Entrée, Dessert, including: Non-Alcoholic Beverages (Coffee, Tea, Soft Drinks) Applicable to Meal Period	\$15.00 Up to <u>\$35</u>	\$20.00 Up to <u>\$50</u>	\$35.00 Up to <u>\$75</u>

Applicable sales taxes and gratuities of ~~15~~17% to a maximum of 20% may be added to the allowances listed above.

Alcoholic beverages are not reimbursable at "Non Entertaining" meals. All RSCVA employees are expected to show good judgment and proper regard to economy in incurring travel expenses as the employee normally would if they were traveling at their own expense. Employees may have their reimbursement claim denied if the claim is found to be unreasonable by the Director of Finance and/or the President/CEO.

Meals and snacks incurred at airports are reimbursed up to the levels listed above.

The Corporate Credit Card receipt and the itemized restaurant check detail must be submitted with the T&E Report.

No meal allowances will be provided for meals that are included in the registration fee for a seminar or convention.

2. Entertaining Food and Beverage Allowances

Food per person including appetizer, salad, entrée, dessert, non-alcoholic beverages (coffee, tea, soft drinks) applicable to a meal period will generally be reimbursed up to two times the amount listed above in the non-entertaining food and beverage allowance section (or 3 times in high cost areas such as New York City, Washington D.C. and Hawaii).

Reno-Sparks Convention & Visitors Authority Travel Policies & Procedures

Beverage per person, individual drink including beer and wine, are limited to two drinks. Wine bottle allowance based on one bottle for every two people per meal is limited to \$100.00.

Applicable sales tax and gratuities of ~~15.17~~% to a maximum of 20% may be added to the allowances listed above.

Special circumstances and events that exceed the above limits require prior approval from the President/CEO.

The Corporate Credit Card receipt and the itemized restaurant check detail must be submitted with the T&E Report. If meals for other individuals are included in the total, their names and relationship to the RSCVA must be given as well as the business purpose of the meal. The T&E software includes a section to list individual names as well as their company name. Payments for group meals while traveling require a written explanation when no receipts are available.

M. Tolls & Parking Fees

Tolls and reasonable parking charges will be reimbursed. Receipts when available should be submitted with the T&E Report.

N. Telephone

Telephone calls and faxes, specifically those necessary to obtain transportation and hotel reservations or to communicate with the office or one's family to indicate safe arrival are reimbursable.

O. Tips

Reasonable tips associated with baggage handling, storage, maid-housekeeping service and other services are reimbursable.

P. Taxes

Taxes on travel and business entertainment services are allowable and reimbursable.

Q. Travel Expenditures not Reimbursable by the RSCVA

- ◆ ~~First or business-class for domestic or international flights, first international or business class non-stop non-domestic flights less than six (6) hours~~
- Airline clubs
- Airline upgrades, including early priority seating fees
- Commuting between home and RSCVA assigned office
- Travel accident insurance premiums and/or purchase of additional travel insurance
- Costs incurred by traveler's failure to cancel transportation or hotel reservations in a timely fashion
- Corporate Credit Card delinquency assessments-
- Personal entertainment expenses including in-flight movies, personal use in-flight wi-fi, headsets, hotel pay-per-view movies, in-theatre movies, social activities, and related incidental costs

***Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures***

- Laundry and dry-cleaning (an exception may be made for extended ~~foreign~~ travel of over 7 days, with receipts)
- Haircuts and personal grooming
- Shoeshine services
- Personal Healthcare items (prescriptions and over the counter medications)
- Formal wear expenses & evening wear rentals (unless required for an RSCVA event and approved by the President/CEO or Director of Finance)
- Child-care, babysitting, house-sitting, pet-sitting/kennel charges
- Books, Magazines, Newspapers not utilized for RSCVA purposes
- Other expenses not directly related to the performance of the travel assignment

R. Extended Weekend Stays

Because of the significant cost savings generally associated with airline reservations that include a Saturday night stay, RSCVA personnel are allowed to extend business trips over Saturday when such a decision is cost-effective. To monitor this procedure, travelers must receive prior authorization from their supervisor and must include a calculation of net savings with any request for reimbursement which should be attached to the T&E Report when submitted for reimbursement. The calculation should include the difference in airfare quotes, and the incremental reimbursable expenses accumulated as a result of extra days stayed.

S. Spouse or Other Dependent Expenses

Travel, lodging, meals, or other travel expenses for spouses or other dependents will not be reimbursed. Please consult the President/CEO if special consideration is requested. Although spousal travel is not generally allowable, exceptions are made when the RSCVA requires the spouse to attend an event as a condition of one's work assignment. It is generally limited to the President/CEO or a Vice President and should occur infrequently. IRS regulations outline the requirements for reimbursements for spousal travel; failure to meet this test can result in the determination of additional taxable income to the employee.

T. Memberships

Reimbursement of membership fees and dues such as civic organizations (Kiwanis, Lions, etc.) business leagues (Chambers of Commerce) and professional associations should be communicated to department manager prior to joining such association. When possible, these types of expenditure should be processed with the RSCVA Purchasing Card and not with the Corporate Credit Card.

U. Business Gifts

Business gifts, not related to sponsorships or corporate events may not exceed \$125 per individual for each occurrence.

The following items are not considered gifts:

- Items with the RSCVA name imprinted and which are distributed in quantity.
- Signs, display racks or other promotional material to be used on the business premise of the client.

Reno-Sparks Convention & Visitors Authority Travel Policies & Procedures

- Gift certificates offered as incentives to clients at trade shows and other RSCVA sponsored events will be reimbursed, provided that within thirty (30) days following the purchase, a record of the clients receiving the gift certificate is submitted. The client's name, business, address and phone numbers are to be submitted. [Please see Finance Policy 500.200 Gift Cards for such transactions.](#)

V. Other Expenses

Expense accounts should not be used to pay for normal and ongoing RSCVA business/operating expenditures. Internal spending limits apply to the use of the Corporate Credit Card.

When possible, these types of expenditures should be processed with the RSCVA Purchasing Card and not with the Corporate Credit Card.

III. TRAVEL FOR NON RSCVA PERSONNEL

A. Travel Policy for Non RSCVA Personnel

The Travel Policies and Procedures stated in this document apply fully to individuals who are not RSCVA staff, but who are to be reimbursed by the RSCVA for approved travel, including transportation, lodging, and other travel-related costs. These individuals include but are not limited to [RSCVA Board Members](#), guest speakers, researchers, and consultants. Funds to support such travel are commonly limited by departmental budgets and/or the terms of sponsored programs. No commitment for reimbursing such expenses should be made before ascertaining that the RSCVA Travel Policies and Procedures authorize such activities. The RSCVA President/CEO may approve more specific or restrictive policies for individual departments with special needs. In the event expenses include dining and entertainment (skiing, golfing, car rental and other activities including spousal and family expenses) prior approval must be obtained by the President/CEO. **Employees are reminded to use good judgment when entertaining on behalf of the RSCVA.**

Questions regarding insurance coverage for non-employees undertaking RSCVA approved travel, coverage for individuals whose employee status is unclear, or whether certain travel qualifies as approved travel should be directed to the Director of Finance prior to the trip.

To ensure compliance, the department is responsible for informing guests of the RSCVA Travel Policies and Procedures prior to their visit. To request reimbursement, the department arranging the travel is responsible for having all forms properly completed and processed with receipts attached.

B. Employment Interviews

Prospective employees may be reimbursed for travel expenses incurred in connection with an employment interview at the RSCVA, if authorized by the Human Resources Department ~~or~~ **and** the President/CEO. The RSCVA Travel Policies and Procedures must be followed. Air travel arrangements for the prospective employee should be made through the interviewing department and charged directly to the appropriate department's Purchasing Card or Corporate Credit Card account. Reimbursement for out-of-pocket travel expenses is requested by submitting the completed T&E Report along with receipts. In the event recruitment expenses include dining and entertainment (skiing, golfing, car rental and other activities including spousal and family expenses) prior approval must be obtained by the President/CEO.

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

C. Other Visitors

Departments may authorize reimbursement to other visitors and clients for expenses incurred in connection with their travel to the RSCVA. The RSCVA Travel Policies and Procedures must be followed. Air travel arrangements should be made through the approved department and charged directly to the appropriate department's Purchasing Card or Corporate Credit Card account. Reimbursement is requested by submitting the completed T&E Report along with receipts.

IV. DESIGNATED RSCVA TRAVEL AGENCIES

~~Until such time the RSCVA designates a travel agency, staff~~ Staff is expected to arrange travel and other services directly with the airlines, car rental agencies, and hotels. Your immediate supervisor may authorize the use of a travel agency. This use does not constitute any commitment on behalf of the RSCVA in any way.

V. RSCVA CORPORATE CREDIT CARD

A. Policy Summary for RSCVA Corporate Credit Card

The Corporate Credit Card Program at the RSCVA is designed to provide RSCVA staff with a convenient method to account for RSCVA approved travel and other business expenses. All necessary A/P advances for travel should be procured via the T&E system if needed.

Employees are expected to use the Corporate Credit Card to pay for lodging, meals, and other RSCVA approved business and business travel expenses.

Corporate Credit Cards are issued for the exclusive benefit of the RSCVA and shall not be used by any RSCVA employee for personal charges, or for other charges not appropriately associated with conduct of RSCVA business. Violation of this policy may be grounds for revocation of the Corporate Credit Card and disciplinary action, up to and including termination of employment.

B. Contracted RSCVA Corporate Credit Card

The RSCVA has contracted with American Express to make available the American Express Corporate Credit Card.

C. Obtaining an American Express Corporate Credit Card

Supervisors are required to request, through the Finance Department, an American Express Corporate Card for their employees to facilitate approved travel and other RSCVA business purposes when an employee is anticipated to make two or more trips annually.

American Express will issue a card after credit approval. Only one card will be issued to each applicant.

American Express Corporate Credit Cards will be mailed directly to the RSCVA Finance Department.

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

Each employee must sign an acknowledgement (see page 17) recognizing receipt of the card and agreeing to comply with all American Express Corporate Credit Card and RSCVA Travel Policies and Procedures.

D. Personal vs. Corporate Credit Cards

The Corporate Card is independent of any individual credit cards an individual may have.

As with personal credit cards, the individual is responsible for all payments.

E. Lost or Stolen Cards

The employee should immediately call American Express at (1-800-528-2122) and the Finance Department at (775-827-7690) to report a lost or stolen card.

F. Responsibility for Payment

Accounts may be managed and paid online via the American Express website. The individual Corporate Credit Card holder is responsible for making full payment on a timely basis directly to American Express, excluding exceptions for disputed transactions. The Corporate Credit Card holder is required to notify the Finance Department of any disputed transactions that may result in a delinquency notice. Each cardholder is then responsible for submitting expense reports under the same procedure as use of personal funds in order to be reimbursed for RSCVA authorized expenditures. The RSCVA will not pay directly to American Express on behalf of the cardholder, unless approved by the Director of Finance. (see "Expense Report Submission-Personal Funds").

G. Delinquent Account

The amount owed for Corporate Credit Card usage is due upon receipt of the statement by the cardholder. An account becomes delinquent if payment has not been received and credited to the account by American Express within 30 days of the statement billing date. If an account is not paid within 30 days, American Express will notify the RSCVA that the account is delinquent. At that time, the Finance Department will contact and remind the employee of his/her obligation to make timely payment of all charges.

The Finance Department will notify the appropriate Department Head and Human Resources to take appropriate disciplinary action up to and including termination.

All employees must realize the steps in a progressive disciplinary system serve as guidelines. In arriving at a decision for appropriate action the following criteria will be considered: the seriousness of the infraction, the past record of the employee while employed by the RSCVA and the circumstances surrounding the matter. The cardholder will be responsible for any late fees assessed.

Employees whose Corporate Credit Cards have been cancelled due to nonpayment (delinquency) of charges may not be allowed to rejoin the program.

Disciplinary Action

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

First 30 day delinquent notice within any 12 month period.

- Verbal discussion with employee and written warning to employee file
- Verification that delinquency has been paid in full

Second 30 day and delinquent notice within any 12 month period.

- Written warning
- Verification that delinquency has been paid in full

Third 30 day and/or first 60 day delinquent notice within any 12 month period.

- Card privileges suspended for 6 months (no cash advances permitted for travel)
- 3 day suspension
- Verification that delinquency has been paid in full

Any subsequent delinquencies.

- Termination
- Verification that delinquency has been paid in full

All employees must realize that the steps in a progressive disciplinary system serve as general guidelines, and the steps listed above are no different. Not all of the steps listed need to be exhausted to consider termination of employment or suspension. In arriving at a decision for appropriate action the following criteria will be considered: the seriousness of the infraction, the past record of the employee while employed by the RSCVA, and the circumstances surrounding the matter.

H. Leave of Absence

An employee granted a leave of absence without benefits must surrender the card before beginning the leave, unless the employee's Supervisor or Director of Finance requests that the employee retain and continue using the card.

An employee granted a leave of absence with pay, at the discretion of the RSCVA President/CEO, or the Director of Finance may retain his or her card.

I. Termination of Employee Participation

Employee participation in the RSCVA Corporate Credit Card Program will be terminated when the cardholder is no longer employed by the RSCVA.

If a Corporate Credit Card is cancelled for any reason, the employee will return the card to the Finance Department.

VI. TRAVEL ADVANCES

A. Policy Summary for Travel Advances

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

All necessary cash advances for travel should be procured via an Accounts Payable check and not with the RSCVA Corporate Credit Card.

Travel advances are issued to an RSCVA employee for out-of-pocket expenses that will be incurred during travel on RSCVA business. Listed below are restrictions on travel advances.

Advance Restrictions:

- Advances are only available for RSCVA employees. Non-RSCVA employees are not eligible for any type of advance.
- Advances are only issued five working days prior to the travel.
- Advances may not be used to purchase primary modes of transportation.
- Advances should be reconciled within five working days of return from travel but no later than 30 days from date of return.
- Advances will not be issued to an employee who has not fully accounted for an earlier advance except when this individual must leave for another trip within the five working days following return from the earlier travel.
- The RSCVA reserves the right to withhold advance privileges from any individual who fails to abide by RSCVA Travel Policies and Procedures.
- The check request for a travel advance must include departure and return dates, the destination, purpose of travel and name of the traveler.

B. Cash Advances

Cash will not be advanced for travel.

C. Reconciling Advances

Unreconciled advances will be charged to the traveler's departmental budget, and, as required by Federal law, the amount will be reported to the IRS as taxable compensation to the traveler.

VII. TRAVEL INSURANCE

A. Policy Summary for Travel Insurance

Full-time staff is covered by the RSCVA's blanket accidental death and dismemberment insurance while on approved travel outside the city or cities in which they reside and/or normally work. This does not include commuting between home and normal work sites or traveling in aircraft other than commercial or approved charter aircraft.

The beneficiary is the same as the beneficiary designated under the RSCVA Group Life Insurance program. An individual who wishes to designate a different beneficiary for the blanket travel insurance should call Human Resources. Travel insurance is provided when using the American Express Corporate Credit Card. Individuals with tickets billed to the American Express Corporate Credit Card are automatically covered by insurance provided through the RSCVA Corporate Credit Card Agreement with American Express.

Reno-Sparks Convention & Visitors Authority Travel Policies & Procedures

For bona-fide business trips, the American Express insurance coverage provides coverage to a maximum of \$500 for checked baggage and \$1,250 for carry-on baggage (furs, jewelry and electronics capped at \$250).

Because the RSCVA provides coverage through American Express, separate insurance is not eligible for travel expense reimbursement.

Employees with the RSCVA's employee health insurance are covered for out-of-area Emergency Services while traveling within the United States, and to a limited extent, outside the country. ~~Outside of Northern Nevada, coverage is provided for medically necessary covered emergency services at a non-plan practitioner/provider, including medical and surgical care.~~

For approved international travel, please contact the Human Resources Department to assist you in arranging for Travel Medical Insurance for out of country travel ~~through the Medex TravMedAbroad program. The program covers emergency medical expenses, physician fees and hospital expenses, necessary emergency medical evacuation and worldwide travel assistance.~~

Questions regarding insurance coverage for non-employees undertaking RSCVA approved travel, coverage for individuals whose employee status is unclear, or whether certain travel qualifies as approved travel, should be directed to Human Resources and/or the Finance Department prior to the trip.

B. Loss of or Damage to Personal Property

The RSCVA does not carry insurance that applies to loss of or damage to luggage or other personal effects during approved travel. If such damage or loss occurs, travelers should seek reimbursement through their own insurance or attempt to recover directly from the party responsible, such as the airline carrier. Unusual hardships may be addressed to the President/CEO for consideration.

C. Loss of or Damage to RSCVA Property

Individuals who travel with RSCVA property should contact the Finance Department to determine whether the items are insured and, if not, whether it is advisable to purchase insurance.

D. Insurance Coverage on Rented Autos

United States - Automobile rental companies offer the option of purchasing a collision damage waiver (CDW) or a loss damage waiver (LDW) for an additional daily cost. The purpose of the waiver is to eliminate the renter's responsibility for payment of the collision damage or loss due to theft or vandalism. The RSCVA maintains coverage for damage or loss to rental vehicles, except for a \$500 deductible charged to the department responsible for the rental. Travelers will not be reimbursed for the cost of the purchase of a CDW or a LDW.

International - The RSCVA insurance coverage does not include collision damage waiver (CDW) or loss damage waiver (LDW) for automobiles rented outside the U.S. Travelers should purchase this coverage and will be reimbursed.

Utilization of the RSCVA American Express card also provides coverage and should be utilized in all cases when renting autos.

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

E. Personal Accident Insurance

Rental companies also offer the option of purchasing personal accident insurance. Insurance of this type is not considered a reasonable and necessary business expense since it duplicates the RSCVA blanket travel insurance. Travelers will not be reimbursed for the cost of this purchase.

F. Liability Insurance

Automobile liability insurance is normally provided as a part of the rental agreement at no additional cost. The RSCVA also maintains non-owned automobile liability insurance that is in excess over that provided by the rental car company. Travelers will not be reimbursed for the cost of this purchase.

VIII. PROCESSING TRAVEL EXPENSES

A. Expense Report Submission-Corporate Credit Cards

Statements from American Express are available online. The individual cardholder is responsible for making payment on a timely basis directly to American Express. Each cardholder is then responsible for submitting expense reports under the same procedure as outlined in "Expense Report Submission-Personal Funds" in order to be reimbursed for RSCVA authorized expenditures. The RSCVA will not pay directly to American Express on behalf of the cardholder, unless approved by the Director of Finance. (see "Expense Report Submission-Personal Funds").

B. Expense Report Submission-Personal Funds

Expense Reports must be submitted to the Finance Department within twenty-one (21) days after completion of a trip. ~~Remote offices must submit Expense Reports to the Finance Department within twenty eight (28) days after completion of a trip.~~ If no trips are made out-of-town, and non-Corporate Credit Card expenses (mileage, business meals and other miscellaneous expenses), those expenses should be submitted at least monthly or sooner if directed by the Department Head. Currently, T&E software is available for all T&E reporting. Contact the Finance Department 775-827-7690 for additional information and installation.

C. Completing the T&E Report - Approvals

The T&E Report must document the business purpose of the travel, and be approved by the traveler and the traveler's supervisor. The immediate supervisor should always review and approve a travel reimbursement request. This is a basic financial control, required by generally accepted accounting and audit principles, and should always be observed.

Expense levels for individuals using the RSCVA Corporate Credit Card are the same as those in the current RSCVA Purchasing system. Most individuals have \$1,000, department heads have \$5,000, Vice-Presidents have \$10,000, while President/CEO approval is required for amounts above \$10,000.

Expense reports for the RSCVA President/CEO must be reviewed and approved by the Director of Finance and then by the Chairman, Vice-Chair or Treasurer of the RSCVA Board.

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

Individual reports need not be submitted for each occurrence. Items may be consolidated on one report.

Include rates used in converting foreign currency to U.S. funds. The rates should be those used by the Corporate Credit Card Company at the time of transaction, not the rates in effect at the time the T&E Report was submitted.

If you receive a RSCVA accounts payable travel check advance, return the completed T&E Report with proper receipts to Accounts Payable, attaching a personal check in the amount of any refund of the advance. Do not submit a second request for funds spent in excess of original amount. Reimbursement of any amount due will be made by a check or electronic payment (ACH) from Accounts Payable, in five to ten working days of receipt of the T&E Report.

A delay in reimbursement may occur if the T&E Report is not complete or if documentation is incomplete, incorrect or missing. Reimbursement requests lacking adequate documentation will be returned.

D. Special Circumstances (T&E Report Exception Request)

In those instances where requests for travel and other business reimbursements do not conform to stated RSCVA Travel and Expense Policies, a separate T&E Report with the exception request must be submitted, explaining the reasons for not conforming to the stated RSCVA Travel and Expense Policies under the notes tab, for consideration and approval by the President/ CEO, Director of Finance or their designees.

The traveler's immediate supervisor's electronic approval on an exception T&E Report is not adequate unless that person has been assigned as designee.

IX. T&E REPORTING OVERVIEW

Contact the Finance Department at 775-827-7690 for overview and instructions.

X. CONTACT INFORMATION

Policies and Procedures

~~Brian Rivers~~Robert Chisel
~~Director of Finance~~Finance Department
Reno-Sparks Convention & Visitors Authority
4001 South Virginia
Suite G
Reno, Nevada 89502
775-827-7626
Fax: 775-827-7719

E-mail: ~~brivers@renotahoeusa.com~~chisel@renotahoeusa.com

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

Travel Insurance

Finance Department

775-827-7690

8:00 a.m. – 5:00 p.m., Monday – Friday

Corporate Charge Card

American Express Corporate Credit Card

American Express

Toll-free phone number to report lost or stolen cards

Or for billing inquiries: 1-800-528-2122

Current website for T&E reports (subject to change)

<https://www.concursolutions.com/nui/signin>

<https://expensemanagement.gers.ihost.com/login/renosparks>

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

EMPLOYEE ACKNOWLEDGMENT

- By signing below, you acknowledge that you have received the Reno-Sparks Convention and Visitors Authority Travel Policies & Procedures.
- By signing below, you acknowledge that the Reno-Sparks Convention and Visitors Authority has the right and reserves the right to modify any *Travel Policies & Procedures*, whether or not described in the *Travel Policies & Procedures*, at any time.
- By signing below, you acknowledge that you are responsible for reading the *Travel Policies & Procedures*, familiarizing yourself with its contents, asking questions to clear up any of your uncertainties, and following all of the *Travel Policies & Procedures* established by the Reno-Sparks Convention and Visitors Authority.
- Failure to comply with the *Travel Policies & Procedures* established by the Reno-Sparks Convention and Visitors Authority will result in disciplinary action up to and including termination.

Employee Name (Please Print)

Employee Signature

Date

*Reno-Sparks Convention & Visitors Authority
Travel Policies & Procedures*

AUTHORIZATION TO TRAVEL OUTSIDE OF THE UNITED STATES

Employee Name: _____
Destination _____
Country(s): _____
Date(s) of Trip: _____
Purpose of Trip: _____

Upon approval, please contact Human Resources to assist you in arranging for Travel Medical Insurance for out of country travel through the Medex TravMedAbroad program. The annual cost for the program is \$200 per traveler and covers emergency medical expenses, physician fees and hospital expenses, necessary emergency medical evacuation and worldwide travel assistance services.

Approval Date
Supervisor

Approval Date
President/CEO

FENNEMORE CRAIG
ATTORNEYS

Dan R. Reaser
Director
dreaser@fclaw.com
300 E. Second Street, Suite 1510
Reno, Nevada 89501
PH (775) 788-2226
fennemorecraig.com

June 19, 2019

ELECTRONIC MAIL

Phil DeLone
RENO-SPARKS CONVENTION AND VISITORS AUTHORITY
4001 S. Virginia Street
Reno, Nevada 89502
pdelone@renotahoeusa.com

Re: **RENO-SPARKS CONVENTION AND VISITORS AUTHORITY;**
LEGISLATIVE REPRESENTATION

Dear Phil:

We are writing to inform you that Jesse Wadhams has decided to leave Fennemore Craig effective June 30, 2019, to practice at Black & LoBello.

The ethical rules governing lawyers' conduct provide that it is entirely your choice as to who will be responsible for your continuing legal representation. Accordingly, there is a form attached to this letter that identifies the matter or matters on which Mr. Wadhams is working on your behalf. Please indicate on the attached form whether you would like Mr. Wadhams to continue handling the matter or matters after he leaves Fennemore Craig, in which case we will arrange a transfer to Black & LoBello. Alternatively, you may indicate that you would prefer the matter to remain at Fennemore Craig, in which case I welcome the opportunity to discuss with you how we can serve your needs in the future.

It is our mutual intention to make this transition with as little disruption to you as is possible. We would be pleased to discuss this with you should you have any questions. I can be reached at (775) 788-2226 or by electronic mail at dreaser@fclaw.com. Mr. Wadhams can be reached at (775) 788-2257 or by electronic mail at jessew@fclaw.com. We would appreciate your response on this matter at your earliest convenience.

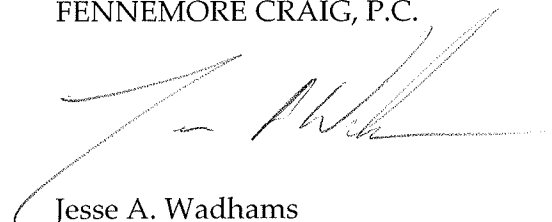
Sincerely,

FENNEMORE CRAIG, P.C.



Dan Reaser, Chair
Government Relations & Regulatory
Practice Group

FENNEMORE CRAIG, P.C.



Jesse A. Wadhams



To: RSCVA Board of Directors

From: Jennifer Cunningham, Executive Vice President

Cc: Phil DeLone, President & CEO
Bob Lucey, Board Chair

Date: June 27, 2019

Subject: **Review, Discussion and Possible Action regarding marketing support to promote Reno Tahoe in the Houston market in support of new Houston air service in the amount of \$100,000.**

Executive Summary

United Airlines currently serves the Reno to Houston route with limited service: weekends only for eight months out of the year and daily service in March, June, July and August. In October 2019 they will begin daily non-stop service year-round. This will represent 100% increase in seats over the prior year.

Background/Analysis

In calendar year 2018 there were a total of 9,956 seats on United Airlines non-stop from Houston to Reno with a 90% load factor. The new service will increase the seat capacity to 19,760 one-way flights per year.

The equipment will be a two-cabin 70/76-seat regional jet, with potential upgauges to mainline on weekends/peak periods.

All the marketing efforts for this expanded service in Houston will be conducted by the Regional Air Service Corporation (RASC) in partnership with the Reno-Tahoe Airport Authority and United Airlines.

Fiscal Impact

Funds are budgeted in the current fiscal year under the Air Service fund. These funds come directly from the surcharge dollars and will be replaced in the 2019/2020 budget. Payment to be made to RASC for media placement.



Recommendation

Staff is recommending the RSCVA Board of Directors approve the payment of \$100,000 to RASC to be used to promote Reno Tahoe in the Houston market in support of new air service.