

RENO GAZETTE-JOURNAL

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WASHOE COUNTY
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PROOF OF PUBLICATION

STATE OF NEVADA
COUNTY OF WASHOE

ss. Tana Ciccotti

being duly sworn, deposes and says:
That as legal clerk of the RENO GAZETTE-JOURNAL, a daily newspaper published in Reno, Washoe County, State of Nevada, that the notice:

Ordinance #911

NOTICE OF COUNTY ORDINANCE NO. 911
NOTICE IS HEREBY GIVEN that Ordinance No. 911, Bill No. 1086, entitled, AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY EXEMPTING CERTAIN RELIGIOUS, CHARITABLE, AND ELEEMOSYNARY ORGANIZATIONS FROM COLLECTION AND REMITTANCE OF LICENSE TAXES AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO was adopted on SEPTEMBER 13, 1994, by Commissioners Larry Beck, Steve Bradhurst, Dianne Cornwall, Gene McDowell, and Jim Shaw, and will become effective on OCTOBER 3, 1994. Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk at the County Courthouse, Virginia and Court Streets, Reno, Nevada.
Judi Bailey, County Clerk
No. 3799 Sept 26/Oct 3, 1994

of which a copy is hereto attached, has been published in each regular and entire issue of said newspaper on the following dates to wit:

Sept. 26, Oct. 3 1994

Signed

Tana Ciccotti

Subscribed and sworn to before me on 10/03/94

Notary Public

Debra J. DiCianno

P.O. BOX 22000. RENO, NEVADA 89520
(702) 788-6200



DEBRA J. DICIANNO
Notary Public - State of Nevada
Appointment Recorded in Washoe County
MY APPOINTMENT EXPIRES MAY 19, 1996

911

SUMMARY: Amends the Washoe County Code by providing an exemption from license taxes for religious, charitable, and eleemosynary organizations.

BILL NO. 1086

ORDINANCE NO. 911

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY EXEMPTING CERTAIN RELIGIOUS, CHARITABLE, AND ELEEMOSYNARY ORGANIZATIONS FROM COLLECTION AND REMITTANCE OF LICENSE TAXES AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE TO ORDAIN:

SECTION 1. Purpose.

The recreation board, through its administration of the license tax imposed pursuant to sections 25.117 to 25.186, inclusive, has determined that certain religious, charitable and eleemosynary organizations that operate shelters, half-way houses and similar facilities for homeless, abused, neglected and similarly disadvantaged individuals, were never intended to be considered as a rental businesses under the Washoe County Code. As the recreation board has never considered these facilities as rental businesses and thus has not collected license taxes from these organizations for such facilities, the purpose of this ordinance is to codify existing practice by setting forth the exemption in the Washoe County Code.

SECTION 2. Chapter 25 of the Washoe County Code is hereby amended by adding thereto the provisions set forth as section 3 of this ordinance.

SECTION 3.

25.156 Exemption for certain organizations.

1. There is hereby excepted from the license tax fixed and imposed by sections 25.117 to 25.186, inclusive, gross income from room rentals of a rental business operated by a religious, charitable or eleemosynary organization where the rental is in connection with the provision of religious, charitable or eleemosynary services by the organization.

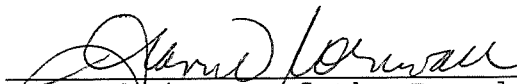
2. To be entitled to the exemption from the license tax as provided in this section, the religious, charitable or eleemosynary organization must be deemed tax exempt under the provisions of NRS 372.325(5). The exemption granted herein does not apply to a lessee which is a religious, charitable or eleemosynary organization or where an individual lessee is a member of such an organization.

3. Any organization seeking the exemption provided by this section must apply for and, if entitled, be granted an exempt license by the recreation board.

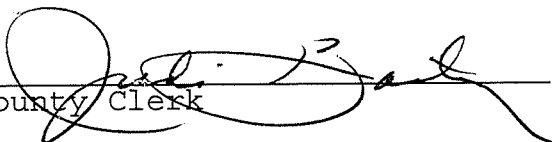
Proposed on the 23rd day of August, 1994.
Proposed by Commissioners Bradhurst:
Passed on the 13th day of September, 1994.

Vote:

Ayes: Commissioners: Larry Beck, Dianne Cornwall, Jim Shaw, Steve Bradhurst, Gene McDowell.
Nays: Commissioners: No nays,
Absent: Commissioners: No one absent.


Chairman of the Board

ATTEST:


County Clerk

This ordinance shall be in force and effect from and after the 3rd day of October, 1994.