

FIGURE 4-1 Does the Funding Source Conform to the Criteria?

Fatal Flaw	Poorly		Partially	Well		
0	1	2	3	4	5	

FUNDING SOURCES RATING BASED ON FIVE SELECTION CRITERIA

Provided		FUNDING SOURCES RATING BASED ON FIVE SELECTION CRITERIA										
District Food & Beverage Tax (0.5%)	Rank	Potential Funding Source	significant new debt	funding	overall low	payers who benefit from	for the	Total Score				
Lodging Tax Rate Increase (1.5%) 5	1	Dedicated F&B tax (restaurants and bars) (0.5%)	5	5	3	3	5	21				
Fixed hotel room night fee (\$1.50)	2	District Food & Beverage Tax (0.5%)	4	5	3	3	5	20				
No collection allowance on tax increases	3	Lodging Tax Rate Increase (1.5%)	5	1	3	5	5	19				
Sharing of collection allocation costs	3	Fixed hotel room night fee (\$1.50)	4	2	3	5	5	19				
7 Vehicle rental percentage tax (5%) 2 5 1 4 5 17 7 Vehicle rental fixed fee (\$1.00) 2 5 1 4 5 17 7 Livery vehicle revenue tax (\$%) 2 5 1 4 5 17 10 Tif District around Las Vegas Convention Center 1 2 2 5 5 15 10 World Trade Center lease revenues 1 3 5 1 5 15 10 Sales Tax - low-level, long-term (0.25%) 5 5 3 1 1 15 13 District Sales tax (0.25%) 4 4 4 2 2 2 14 13 District Sales tax (0.25%) 4 4 4 2 2 2 14 15 13 District Sales tax (0.25%) 5 5 5 1 1 1 1 1 1 1 1 1 1 1	3	No collection allowance on tax increases	4	1	5	5	4	19				
7 Vehicle rental fixed fee (\$1.00) 2 5 1 4 5 17 7 Livery vehicle revenue tax (5%) 2 5 1 4 5 17 10 TIF District around Las Vegas Convention Center 1 2 2 5 5 15 10 World Trade Center lease revenues 1 3 5 1 5 15 10 Sales Tax - low-level, long-term (0.25%) 5 5 3 1 1 15 13 District Sales tax (0.25%) 4 4 4 2 2 2 14 13 Naming Rights 1 2 5 5 1 14 15 Airport Access Fees 2 5 5 1 1 1 1 15 New general sales taxes (0.25) 5 5 5 1 1 1 1 1 1 1 1 1 1 1 1 1 <td< td=""><td>3</td><td>Sharing of collection allocation costs</td><td>4</td><td>1</td><td>5</td><td>5</td><td>4</td><td>19</td></td<>	3	Sharing of collection allocation costs	4	1	5	5	4	19				
Livery vehicle revenue tax (5%) 2 5 1 4 5 17	7	Vehicle rental percentage tax (5%)	2	5	1	4	5	17				
TIF District around Las Vegas Convention Center 1 2 2 5 5 5 15 World Trade Center lease revenues 1 3 5 1 5 15 Sales Tax - low-level, long-term (0.25%) 5 5 5 3 1 1 1 1 15 District Sales tax (0.25%) 4 4 4 2 2 2 2 2 14 Naming Rights 1 2 5 5 5 1 14 Airport Access Fees 2 5 5 2 3 1 1 1 1 13 New general sales taxes (0.25) 5 5 1 1 1 1 1 13 Sales Tax - high level, temporary (1.0%) 5 5 1 1 1 1 1 13 Federal and state grants 1 5 5 1 1 1 1 1 13 Federal and state grants 1 5 5 1 1 1 1 1 13 Tax on Tours 1 3 2 2 3 3 11 Increasing the entertainment tax rate 2 4 1 2 2 2 11 Online Gaming Tax 2 4 1 2 2 2 11 Closing entertainment tax exemptions 1 4 1 2 2 2 10 Tax on timeshares 2 3 3 1 1 1 10 Reduce the existing collection allocation 2 1 5 5 0 0 0 Online Travel Agency 2 1 1 5 0 0 Reduce the existing collections of other jurisdictions 4 1 5 5 5 0 0 General Gaming Tax 4 4 4 2 1 0 0 0 General Gaming Tax 4 4 4 2 1 0 0 0 District Gaming Tax 4 4 4 2 1 0 0 0 District Gaming Tax 4 4 4 2 1 0 0 0 District Gaming Tax 4 4 4 2 1 0 0 0 District Gaming Tax 4 4 4 2 1 0 0 0 District Gaming Tax 4 4 4 2 1 0 0 0 District Gaming Tax 4 4 4 2 1 0 0 0 District Gaming Tax 4 4 4 2 1 0 0 0 District Gaming Tax 4 4 4 2 1 0 0 0 District Gaming Tax 4 4 4 2 1 0 0 0	7	Vehicle rental fixed fee (\$1.00)	2	5	1	4	5	17				
World Trade Center lease revenues	7	Livery vehicle revenue tax (5%)	2	5	1	4	5	17				
Sales Tax - low-level, long-term (0.25%) Sales Tax - low-level, long-term (0.25%) A 4 4 4 2 2 2 2 2 14 Naming Rights 1 2 5 5 5 1 14 Airport Access Fees 2 5 2 3 1 13 New general sales taxes (0.25) Sales Tax - high level, temporary (1.0%) Sales Tax - high level, temporary (1.0%) Federal and state grants Federal and state grants A 5 5 1 1 1 1 13 Parking Tax C 5 5 4 1 1 1 13 District Sales Tax - high level, temporary (1.0%) A 6 1 1 1 1 13 Airport Access Fees C 7 8 1 1 1 1 1 13 Airport Access Fees C 8 1 1 1 1 1 13 Airport Access Fees C 9 3 1 1 1 1 13 Airport Access Fees C 9 3 1 1 1 1 13 Airport Access Fees C 1 1 1 1 1 13 Airport Access Fees C 1 1 1 1 1 13 Airport Access Fees C 2 3 1 1 1 1 1 13 Airport Access Fees C 3 1 1 1 1 1 13 Airport Access Fees C 5 4 1 1 1 1 13 Airport Access Fees C 5 5 4 1 1 1 1 13 Airport Access Fees C 6 1 1 1 1 1 13 Airport Access Fees C 7 8 1 1 1 1 1 13 Airport Access Fees C 8 1 1 1 1 1 13 Airport Access Fees C 9 4 1 1 2 2 2 11 Airport Access Fees C 9 4 1 1 2 2 2 11 Airport Access Fees C 9 4 1 1 2 2 2 11 Airport Access Fees C 9 4 1 1 2 2 2 11 Airport Access Fees C 9 4 1 1 2 2 2 11 Airport Access Fees C 9 4 1 1 2 2 2 11 Airport Access Fees C 9 4 1 1 1 2 2 2 11 Airport Access Fees C 9 4 1 1 2 2 2 11 Airport Access Fees C 9 4 1 1 1 2 2 2 11 Airport Access Fees C 9 4 1 1 1 2 2 2 11 Airport Access Fees C 9 4 1 1 1 1 11 Airport Access Fees C 9 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10	TIF District around Las Vegas Convention Center	1	2	2	5	5	15				
13 District Sales tax (0.25%) 4 4 4 2 2 2 14 13 Naming Rights 1 2 5 5 1 14 15 Airport Access Fees 2 5 2 3 1 13 15 New general sales taxes (0.25) 5 5 5 1 1 1 13 15 Sales Tax - high level, temporary (1.0%) 5 5 5 1 1 1 13 15 Federal and state grants 1 5 5 1 1 1 13 15 Parking Tax 2 5 4 1 1 1 13 15 Parking Tax 2 5 4 1 1 1 13 15 Parking Tax 2 5 4 1 1 1 13 1 1 1 13 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1<	10	World Trade Center lease revenues	1	3	5	1	5	15				
13 Naming Rights 1 2 5 5 1 14 15 Airport Access Fees 2 5 2 3 1 13 15 New general sales taxes (0.25) 5 5 5 1 1 1 13 15 Sales Tax - high level, temporary (1.0%) 5 5 5 1 1 1 13 15 Federal and state grants 1 5 5 1 1 1 13 15 Parking Tax 2 2 5 4 1 1 13 20 Tax on Tours 1 3 2 2 3 11 20 Tourseasing the entertainment tax rate 2 4 1 2 2 11 20 Online Gaming Tax 2 4 3 1 1 1 1 21 Closing entertainment tax exemptions 1 4 1 2 2 11 1 1 1 1 1 1 1 1 1 <	10	Sales Tax - low-level, long-term (0.25%)	5	5	3	1	1	15				
Airport Access Fees 2 5 2 3 1 13 New general sales taxes (0.25) 5 5 1 1 1 1 1 13 Sales Tax - high level, temporary (1.0%) 5 5 5 1 1 1 1 1 13 Federal and state grants 1 5 5 5 1 1 1 1 1 13 Parking Tax 2 2 5 4 1 1 1 1 13 Tax on Tours 1 3 2 2 2 3 11 Online Gaming Tax 2 4 1 2 2 2 11 Online Gaming Tax 2 4 3 1 1 1 11 Closing entertainment tax exemptions 1 4 1 2 2 1 10 Tax on timeshares 2 3 3 3 1 1 1 10 Reduce the existing collection allocation 2 1 5 1 1 10 Cap the lodging tax collections of other jurisdictions 4 1 5 5 5 0 0 0 Online Travel Agency 2 1 1 5 3 0 0 0 Income Tax 4 4 4 2 1 0 0 0 General Gaming Tax 4 4 4 2 1 0 0 0 Tax on comp rooms 2 2 2 4 1 0 0 0	13	District Sales tax (0.25%)	4	4	2	2	2	14				
15 New general sales taxes (0.25) 5 5 1 1 1 13 15 Sales Tax - high level, temporary (1.0%) 5 5 1 1 1 13 15 Federal and state grants 1 5 5 1 1 13 15 Parking Tax 2 5 4 1 1 13 20 Tax on Tours 1 3 2 2 3 11 20 Increasing the entertainment tax rate 2 4 1 2 2 11 20 Online Gaming Tax 2 4 3 1 1 11 20 Online Gaming Tax 2 4 3 1 1 11 21 Closing entertainment tax exemptions 1 4 1 2 2 10 23 Tax on timeshares 2 3 3 1 1 10 23 Reduce the existing collection allocation<	13	Naming Rights	1	2	5	5	1	14				
15 Sales Tax - high level, temporary (1.0%) 5 5 1 1 13 15 Federal and state grants 1 5 5 1 1 13 15 Parking Tax 2 5 4 1 1 13 20 Tax on Tours 1 3 2 2 3 11 20 Increasing the entertainment tax rate 2 4 1 2 2 11 20 Online Gaming Tax 2 4 3 1 1 11 20 Online Gaming Tax 2 4 3 1 1 11 21 Closing entertainment tax exemptions 1 4 1 2 2 10 23 Tax on timeshares 2 3 3 1 1 11 23 Tax on timeshares 2 3 3 1 1 10 23 Reduce the existing collection allocation 2 1 5 5 0 0 26 On the lodging tax collections	15	Airport Access Fees	2	5	2	3	1	13				
Federal and state grants 1	15	New general sales taxes (0.25)	5	5	1	1	1	13				
15 Parking Tax 2 5 4 1 1 13 20 Tax on Tours 1 3 2 2 3 11 20 Increasing the entertainment tax rate 2 4 1 2 2 11 20 Online Gaming Tax 2 4 3 1 1 11 23 Closing entertainment tax exemptions 1 4 1 2 2 10 23 Tax on timeshares 2 3 3 1 1 10 23 Reduce the existing collection allocation 2 1 5 1 1 10 26 Cap the lodging tax collections of other jurisdictions 4 1 5 5 0 0 26 Online Travel Agency 2 1 1 5 0 0 26 A one-time cash contribution from the State (\$100M) 3 1 5 3 0 0 26 General Gaming Tax 4 4 4 2 1 0 0	15	Sales Tax - high level, temporary (1.0%)	5	5	1	1	1	13				
Tax on Tours 1 3 2 2 3 11 20 Increasing the entertainment tax rate 2 4 1 2 2 11 20 Online Gaming Tax 2 4 3 1 1 1 21 Closing entertainment tax exemptions 1 4 1 2 2 2 10 23 Tax on timeshares 2 3 3 3 1 1 1 20 Cap the lodging tax collection allocation 2 1 5 1 1 10 26 Cap the lodging tax collections of other jurisdictions 2 1 5 5 0 0 26 Online Travel Agency 2 1 1 5 3 0 0 26 A one-time cash contribution from the State (\$100M) 27 General Gaming Tax 4 4 2 1 0 0 28 Tax on comp rooms 29 Tax on comp rooms 20 Tax on comp rooms 20 Tax on comp rooms 20 Tax on comp rooms	15	Federal and state grants	1	5	5	1	1	13				
Increasing the entertainment tax rate 2	15	Parking Tax	2	5	4	1	1	13				
20 Online Gaming Tax 2 4 3 1 1 11 23 Closing entertainment tax exemptions 1 4 1 2 2 10 23 Tax on timeshares 2 3 3 1 1 10 23 Reduce the existing collection allocation 2 1 5 1 1 10 26 Cap the lodging tax collections of other jurisdictions 4 1 5 5 0 0 26 Online Travel Agency 2 1 1 5 0 0 26 A one-time cash contribution from the State (\$100M) 3 1 5 3 0 0 26 Income Tax 4 5 1 1 0 0 26 General Gaming Tax 4 4 2 1 0 0 26 District Gaming Tax 4 4 2 1 0 0 26 Tax on comp rooms 2 2 4 1 0 0	20	Tax on Tours	1	3	2	2	3	11				
23 Closing entertainment tax exemptions 1 4 1 2 2 10 23 Tax on timeshares 2 3 3 3 1 1 1 10 23 Reduce the existing collection allocation 2 1 5 1 1 10 26 Cap the lodging tax collections of other jurisdictions 4 1 5 5 0 0 0 26 Online Travel Agency 2 1 1 5 0 0 0 26 A one-time cash contribution from the State (\$100M) 3 1 5 3 0 0 0 26 Income Tax 4 5 1 1 0 0 0 26 General Gaming Tax 4 4 2 1 0 0 0 26 District Gaming Tax 4 4 2 1 0 0 0 27 Tax on comp rooms 2 2 2 4 1 0 0 0	20	Increasing the entertainment tax rate	2	4	1	2	2	11				
23 Tax on timeshares 2 3 3 1 1 10 23 Reduce the existing collection allocation 2 1 5 1 1 10 26 Cap the lodging tax collections of other jurisdictions 4 1 5 5 0 0 26 Online Travel Agency 2 1 1 5 0 0 26 A one-time cash contribution from the State (\$100M) 3 1 5 3 0 0 26 Income Tax 4 5 1 1 0 0 26 General Gaming Tax 4 4 2 1 0 0 26 District Gaming Tax 4 4 2 1 0 0 26 Tax on comp rooms 2 2 2 4 1 0 0	20	Online Gaming Tax	2	4	3	1	1	11				
23 Reduce the existing collection allocation 2 1 5 1 1 10 26 Cap the lodging tax collections of other jurisdictions 4 1 5 5 0 0 26 Online Travel Agency 2 1 1 5 0 0 26 A one-time cash contribution from the State (\$100M) 3 1 5 3 0 0 26 Income Tax 4 5 1 1 0 0 26 General Gaming Tax 4 4 2 1 0 0 26 District Gaming Tax 4 4 2 1 0 0 26 Tax on comp rooms 2 2 2 4 1 0 0	23	Closing entertainment tax exemptions	1	4	1	2	2	10				
26 Cap the lodging tax collections of other jurisdictions 4 1 5 5 0 0 26 Online Travel Agency 2 1 1 5 0 0 26 A one-time cash contribution from the State (\$100M) 3 1 5 3 0 0 26 Income Tax 4 5 1 1 0 0 26 General Gaming Tax 4 4 2 1 0 0 26 District Gaming Tax 4 4 2 1 0 0 26 Tax on comp rooms 2 2 2 4 1 0 0	23	Tax on timeshares	2	3	3	1	1	10				
26 Online Travel Agency 2 1 1 5 0 0 0 26 A one-time cash contribution from the State (\$100M) 3 1 5 3 0 0 26 Income Tax 4 5 1 1 0 0 0 26 General Gaming Tax 4 4 2 1 0 0 0 26 District Gaming Tax 4 4 2 1 0 0 0 26 Tax on comp rooms 2 2 2 4 1 0 0	23	Reduce the existing collection allocation	2	1	5	1	1	10				
26 A one-time cash contribution from the State (\$100M) 3 1 5 3 0 0 26 Income Tax 4 5 1 1 0 0 26 General Gaming Tax 4 4 2 1 0 0 26 District Gaming Tax 4 4 2 1 0 0 26 Tax on comp rooms 2 2 4 1 0 0	26	Cap the lodging tax collections of other jurisdictions	4	1	5	5	0	0				
26 Income Tax 4 5 1 1 0 0 26 General Gaming Tax 4 4 2 1 0 0 26 District Gaming Tax 4 4 2 1 0 0 26 Tax on comp rooms 2 2 4 1 0 0	26	Online Travel Agency	2	1	1	5	0	0				
26 General Gaming Tax 4 4 2 1 0 0 26 District Gaming Tax 4 4 2 1 0 0 26 Tax on comp rooms 2 2 4 1 0 0	26	A one-time cash contribution from the State (\$100M)	3	1	5	3	0	0				
26 District Gaming Tax 4 4 2 1 0 0 0 26 Tax on comp rooms 2 2 4 1 0 0	26	Income Tax	4	5	1	1	0	0				
26 Tax on comp rooms 2 2 4 1 0 0	26	General Gaming Tax	4	4	2	1	0	0				
	26	District Gaming Tax	4	4	2	1	0	0				
26 Property taxes 5 5 1 0 0 0	26	Tax on comp rooms	2	2	4	1	0	0				
	26	Property taxes	5	5	1	0	0	0				

DRAFT June 30, 2014 **Potential Revenue Sources** 4-9