

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



**FUNDING SOURCES RATING BASED ON FIVE SELECTION CRITERIA**

Rank	Potential Funding Source	Provides significant new debt capacity	Diversifies funding sources	Imposes overall low tax rates	Affects payers who benefit from the project	Competition for the Resource	Total Score
1	Dedicated F&B tax (restaurants and bars) (0.5%)	5	5	3	3	5	21
2	District Food & Beverage Tax (0.5%)	4	5	3	3	5	20
3	Lodging Tax Rate Increase (1.5%)	5	1	3	5	5	19
3	Fixed hotel room night fee (\$1.50)	4	2	3	5	5	19
3	No collection allowance on tax increases	4	1	5	5	4	19
3	Sharing of collection allocation costs	4	1	5	5	4	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 (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	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	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
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
26	Property taxes	5	5	1	0	0	0