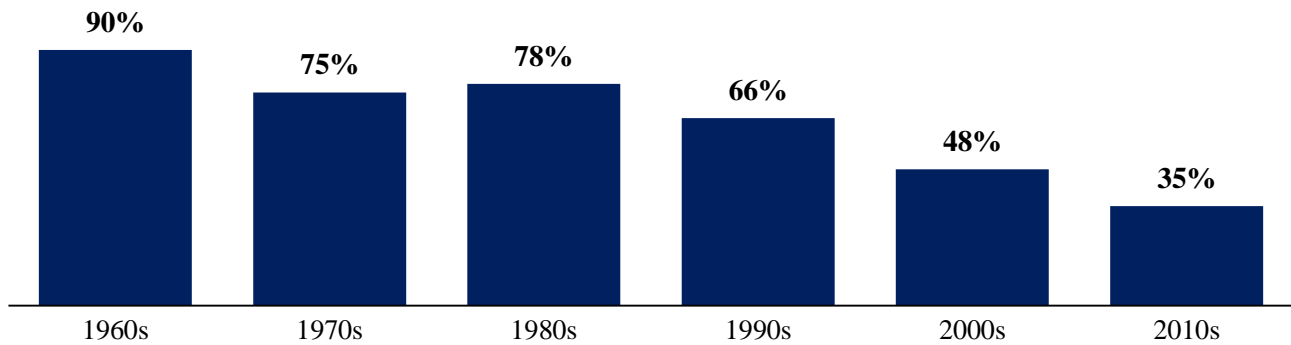




Room Tax Distribution in Southern Nevada

Since 1957, a room tax has been collected in Clark County to support the promotion of Southern Nevada’s tourism industry. Today, the room tax accounts for roughly 80 percent of annual operating revenues for the Las Vegas Convention and Visitors Authority. Since the room tax was enacted, however, the percentage of revenue dedicated to tourism has gradually declined as the tax rate has been raised and modified to fund education, transportation, and other initiatives at the state and local levels.

History of Room Tax Distribution for Tourism Promotion
LVCVA and Nevada Commission on Tourism



* Figures represent decade averages.

Source: Las Vegas Convention and Visitors Authority, Applied Analysis

The room tax rate in Clark County depends on the location of the establishment. The rate varies from 12 percent to 13 percent for resort hotels and from 10 percent to 13 percent at other lodging facilities. Total revenue is distributed according to state and local law. The largest share of room tax revenue (39 percent) is dedicated to education funding at both the state and county levels. Tourism promotion receives the second-highest share (35 percent) of room tax revenue via funding for the LVCVA and the state Commission on Tourism. Total room tax collections reached a record \$606 million in fiscal year 2015, up more than 7 percent from the prior year.

Room Tax Distribution in Clark County – FY2015

	Room Tax Rate	Amount	Share
Total Clark County Room Tax Collections	10% - 13%	\$605,729,967	100.0%
Las Vegas Convention and Visitors Authority	2% - 6%	\$194,200,663	32.1%
Nevada - Education	2% - 3%	\$148,902,500	24.6%
Clark County School District	1 ⁵ / ₈ %	\$85,405,191	14.1%
Local Jurisdictions	1% - 2%	\$83,481,060	13.8%
Clark County Transportation	1%	\$53,817,737	8.9%
Nevada Department of Transportation	N/A*	\$21,186,259	3.5%
Nevada Commission on Tourism	³ / ₈ %	\$18,736,557	3.1%

* Debt service obligation as required by NRS and AB 545.

Source: Las Vegas Convention and Visitors Authority, Nevada Department of Taxation