

NEVADA'S TOURISM ECOSYSTEM



LODGING TAX – FISCAL YEAR 2024



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A WORD FROM OUR CEO



Tourism is the lifeblood of Nevada's economy, fueling communities and shaping the state's identity. Every Nevadan, whether directly or indirectly, feels the impact of this vital industry. At the Nevada Division of Tourism, our mission is clear: to protect, strengthen, and grow the tourism sector, year after year. In fiscal year 2024, we were proud to welcome nearly 5 million visitors to rural Nevada and more than 52 million visitors statewide. These numbers reflect our ongoing efforts to increase awareness, inspire exploration, and build demand for all that Nevada offers.

The Nevada Division of Tourism operates entirely through funding generated by 3/8ths of 1 percent of the state lodging tax, while the remaining portion of the state tax is retained by the local communities where it's collected, alongside additional, locally imposed lodging taxes. Visitors also contribute significantly to other critical state and local revenues, including gaming taxes, entertainment taxes, sales and use taxes, and other visitor-generated revenue sources. According to the Division of Tourism's Economic Impact Study, in fiscal year 2023, total state and local tax revenue generated by visitors was estimated to exceed \$6 billion—enough to fund the starting salaries of more than 102,000 schoolteachers.

In the pages ahead, you'll see how one crucial piece of this puzzle—the lodging tax—directly benefits communities across Nevada. This report highlights the often-unseen ways visitors support vital services such as schools, parks, and economic development, creating a stronger foundation for all Nevadans.

At its core, this tax revenue transforms visitor contributions into a better quality of life for our residents. A thriving tourism industry is essential for a healthy state economy, and the Nevada Division of Tourism is proud to lead this effort on behalf of our communities. Together, we're building a future where both visitors and Nevadans thrive.

A handwritten signature in black ink, appearing to read 'Rafael Villanueva'.

- Rafael Villanueva
Chief Executive Officer



EXECUTIVE SUMMARY



In Nevada, you don't have to go very far or look very hard to witness the importance that travel and tourism has on the state. From the world famous Las Vegas Strip, to the ski slopes of Lake Tahoe and Nevada's historic hotels—such as the Mizpah Hotel in Tonopah or the Hotel Nevada in Ely—the travel and tourism industry is abundantly evident in Nevada. But there are other vital benefits that come from Nevada's tourism industry too, outside what is most observable.

Yes, tourism means visitors spending money in Nevada communities, supporting local businesses and creating jobs that support Nevada families. But tourism also means school support for children throughout the state. It means funding for important community needs, such as transportation, public works, or infrastructure. It means increased quality of life for Nevadans through the funding of parks and recreation opportunities, support for economic development projects, or arts and cultural support in communities.

443,536 jobs were supported by tourism in 2023 generating about **\$23.6 billion** in income.



EXECUTIVE SUMMARY



These benefits from tourism to local areas detailed throughout this report come via the lodging tax. A small portion of the lodging taxes collected in the state are disbursed to the Nevada Department of Tourism and Cultural Affairs, with the majority allocated directly to the Division of Tourism. This money is used to effectively communicate the enriching travel experiences Nevada offers and promote statewide economic health through tourism.

The purpose of this report is to determine how the remaining portion of the lodging tax was allocated in order to provide detail on how the tourism industry impacts communities in Nevada.

Though this report focuses solely on the lodging tax, this is not the only way a visitor positively impacts Nevada communities. Visitors spend money on food and beverages, gaming, outdoor recreation, entertainment, and more. These expenses generate other forms of tax revenue, which are not outlined in this report.

This spending activity also creates jobs and demand for further business services. Estimates from calendar year 2023 show that roughly 443,536* total jobs were supported by tourism in Nevada. These jobs were either directly or indirectly supported by tourism activity, such as when a visitor spends money in the state (direct) or when a hotel needs repairs and hires a local contractor to complete the work (indirect). These roughly 443,000 jobs supported by tourism constitute about one in five jobs in the state and generated about \$23.6 billion in income to Nevadans in 2023.

Therefore, the benefits outlined in this report only represent a small fraction of the true benefits that travel and tourism bring to Nevada.

**294,411 direct jobs, 149,125 secondary jobs*

WHAT DID LODGING TAX DOLLARS SUPPORT?



Total: \$1,195,087,029

LARGE-SCALE ALLOCATIONS

The two largest sums of money generated through the lodging tax in Nevada go to support tourism promotion and public schooling. These “large-scale” allocations accounted for more than \$877 million in lodging tax funding in fiscal year 2024.

LOCAL TOURISM PROMOTION

Lodging tax funds are dedicated to local tourism promotion across all corners of the state. Over \$495 million was distributed to local entities in fiscal year 2024 to promote tourism and attract visitors to Nevada destinations. Money can be used on activities such as marketing and advertising, grant funding, and more.

For example, a portion of lodging taxes generated in Clark County is allocated to fund the Las Vegas Convention and Visitors Authority (LVCVA) which also owns and operates the Las Vegas Convention Center. The LVCVA uses this money to achieve its mission of promoting Las Vegas as the most desirable destination for leisure and business travel. It reinvests its room tax funding into further promoting visitation, thereby attracting more visitors and more lodging tax dollars for all entities receiving funding.





Over **\$495 million** was used to **promote local Nevada destinations.**

Similarly, a portion of lodging taxes collected within Washoe County is used to fund the Reno-Sparks Convention & Visitors Authority (RSCVA). Tax revenue collected is primarily used to maintain and manage event and convention space, including the Reno-Sparks Convention Center, and to support advertising promoting tourism to the Reno-Tahoe area.

In Elko, lodging taxes allocated to the Elko Convention and Visitors Authority (ECVA) are distributed into three funds: the ECVA General Fund, which funds operations and sponsorships, the ECVA Marketing Fund, used for marketing and advertising the city to visitors, and the ECVA Facility Fund, which is used for paying and maintaining facilities.

Other tourism authorities also receive a portion of lodging taxes collected in their communities. Among others, these include:

- Carson City Culture and Tourism Authority
- Carson Valley Visitors Authority
- Fallon Convention & Tourism Authority
- Lake Tahoe Visitors Authority
- Virginia City Tourism Commission
- White Pine County Tourism and Recreation Board

Much like the other tourism authorities outlined, these entities use funding for operations and advertising to attract tourism to their communities, spurring economic activity through visitor spending. Some also use the funding to operate convention centers.



Nearly **\$382 million** in lodging taxes went to support Nevada schools.



SCHOOL SUPPORT

Public schools are a large benefactor of lodging tax revenue in Nevada. Both the Clark County School District and the Nevada Department of Education receive lodging tax funds.

The Clark County School District (CCSD) receives a specific portion of locally imposed taxes collected within the county. Based on the CCSD's 2024 Popular Annual Financial Report, pledged revenues from the room tax secure funding for school construction. The District is currently using the funds to replace older campuses, build additional classrooms in overcrowded campuses, and implement comprehensive modernization projects at various schools.

The lodging tax proceeds directed to the Nevada Department of Education are rolled up into the State Education Fund. This money is used to provide support for teachers, students, and instructional support staff. The State Education Fund also provides funding for transportation, instructional materials, and classroom supplies.

Whether it went to the Clark County School District or the Nevada Department of Education, nearly \$382 million of lodging taxes collected in the 2024 fiscal year went to support schools. Without tourism, Nevada taxpayers would need to supply this amount of tax-generated school support.



Money for Clark County School District helped fund these projects:

- Replacement of older campuses
- Build additional classrooms in overcrowded campuses
- Implement comprehensive modernization projects

Money to the Nevada Department of Education helps to fund:

- Support for teachers
- Instructional support staff
- Transportation
- Instructional materials
- Classroom supplies
- Support for students with an Individualized Education Program



MID-SCALE ALLOCATIONS

“Mid-scale” allocations range from \$8 million to \$90 million and include money for local general funds, funds to promote economic and community development, money for local parks and recreation, and distributions for transportation and infrastructure. It also includes funding for the Nevada Division of Tourism.

NEVADA DIVISION OF TOURISM

Funded by lodging tax, the Nevada Division of Tourism (Travel Nevada) works to promote statewide economic health through the promotion of tourism throughout the state. While the Division spends money on marketing, promotional spending is also allocated to expand state partnerships that benefit Nevada residents, contribute to long term growth and sustainability of local economies, and support rural communities through the process of building their strategic plans.

The Division’s marketing team acts as the internal studio responsible for the strategic direction, production and implementation of all marketing initiatives and programs. The overall objective for these initiatives is to shift perceptions of the state in a way that continues to encourage people to spend more and stay longer on their trips to Nevada.

The industry development team supports the growth of Nevada’s tourism economy through its statewide destination development and rural marketing grant programs, rural educational programs, grows relationships within the domestic and international travel trade industry, and manages in-market trade and consumer representation in five countries.

Public relations efforts for the Division include outreach to global media via pitches, missions, and in-state visits, as well as communication integration of Travel Nevada’s marketing and industry programs, along with the management of an ongoing public affairs plan that educates stakeholders about the impact of tourism to the state’s economy.



LOCAL GENERAL FUNDS

A portion of the lodging taxes collected in Clark County, the City of Las Vegas, the City of Mesquite, and Washoe County are placed into their respective general funds. This helps pay for important government services such as police and fire departments, community services such as public works, and many other important government functions. Throughout these jurisdictions, roughly \$90 million went to support general funds.

ECONOMIC AND COMMUNITY DEVELOPMENT

Lodging taxes are also used across the state for specific economic or community development initiatives. Money that goes towards these efforts are used by communities across the state in different ways.

Some jurisdictions devote lodging tax dollars towards supporting activities or events in their communities. For example, in Fallon, grants are awarded for advertising events such as the Fallon Junior Rodeo Association, the Fallon Cantaloupe Festival, and the Moving Forward Together Powwow. Similarly, in Humboldt County, grant funding was awarded to organizations like the Boys and Girls Club and the Winnemucca Ladies Golf Club as well as supporting events such as the Nevada State High School Rodeo Finals.

In Washoe County, funds are spent on development of community assets. Funds utilized by the City of Reno are used for maintenance of facilities including the Reno Livestock Event Center, the Reno Ballroom, the Reno Event Center and the National Bowling Stadium. In Sparks, lodging tax dollars were used for capital projects specifically related to the Victorian Square area.

MONEY FOR COMMUNITY DEVELOPMENTS

FALLON

Grants include funding to:

- Fallon Junior Rodeo Association
- Fallon Cantaloupe Festival
- Moving Forward Together Powwow

HUMBOLDT COUNTY

Grants include funding to:

- Boys and Girls Club
- Winnemucca Ladies Golf Club
- Nevada State High School Rodeo Finals

PERSHING COUNTY

- Funding for Economic Development Department

RENO

- Reno Livestock Event Center
- Reno Ballroom
- Reno Event Center
- National Bowling Stadium

SPARKS

- Capital projects specifically related to the Victorian Square area





Further, some communities use lodging tax dollars as investments in their communities. A portion of lodging taxes in Beatty are allocated to the Beatty general improvement district, and in Pershing County, money is allocated to help fund salaries in the economic development department.

PARKS AND RECREATION

Tourism has a positive effect on communities through the contribution of lodging tax revenue for parks and recreation. For example, in Carlin, lodging tax dollars have been used by the Equestrian Park Board to help improve and add to the Equestrian Park for rodeos and other events.

In Carson City, tax dollars are dedicated to the Carson City Youth Sports Association where funds are used to cover the cost of seasonal employees for the Carson City Parks Department. In Douglas County, money went to support parks and recreation activities at Lake Tahoe and in the Carson Valley. This includes funding for the operation of county facilities, and the implementation of programs and capital projects at recreation centers, seven parks within the county, a historic ranch house, two disc golf courses, and more.

Similarly, in Jackpot, lodging tax dollars are spent on the local pool and recreation center, golf course, parks, and library while Pershing County has used money to put in a pickleball court and fencing.

Other entities that put money toward parks and recreation purposes include Churchill County, the City of Elko, Elko County, the City of Wells, Esmeralda County, Lincoln County, Mineral County, Nye County, the City of Reno, and White Pine County.



MONEY FOR PARKS & REC IMPROVEMENTS

CARLIN

- Equestrian Park

CARSON CITY

- Dollars dedicated to the Carson City Youth Sports Association

DOUGLAS COUNTY

- Operation of county facilities
- Capital projects at community centers
- Seven parks
- Campground
- Historic ranch house
- Two disc golf courses
- Shooting range
- Fairground
- Model airplane complex
- Public art program

JACKPOT

- Local pool
- Recreation center
- Golf course
- Public parks
- Library

PERSHING COUNTY

- Installation of pickleball court and fencing



MONEY FOR TRANSPORTATION IMPROVEMENTS

CLARK COUNTY

- Funds help pay the cost of construction and maintenance for sidewalks, streets, avenues, boulevards, highways, and other rights-of-way

RENO

- Lodging tax dollars apportioned for debt payments of the Reno RETRAC project.

ELKO

- Air Alliance Revenue Guarantee

TRANSPORTATION

Lodging taxes used for transportation are predominately allocated and spent in Clark County, where a tax rate of 1% is dedicated as a result of the Transportation Tax Act by the 1991 Nevada Legislature. Generally, these funds help pay for construction and maintenance of sidewalks and public roads.

The City of Reno apportions lodging tax dollars for debt payments of the Reno Transportation Rail Access Corridor (ReTRAC) project. The project resolved numerous environmental, public health, and safety issues by depressing the downtown stretch of the rail corridor into a deep trench. The project also increased property tax revenues by raising residential, commercial, and industrial property values along the corridor.

In White Pine County, money is dedicated to the White Pine County Tourism and Recreation Board for the operation, maintenance, and improvement of publicly owned railroad facilities.

Finally, in Elko County, a portion of lodging tax dollars are designated for the Air Alliance Airline Revenue Guarantee program.

MONEY FOR INFRASTRUCTURE IMPROVEMENTS

CARLIN

- Construction of library
- Construction of fire station

CLARK COUNTY

- Las Vegas Stadium Authority

WHITE PINE COUNTY

- Improvements to water distribution system, sewage system, and city streets

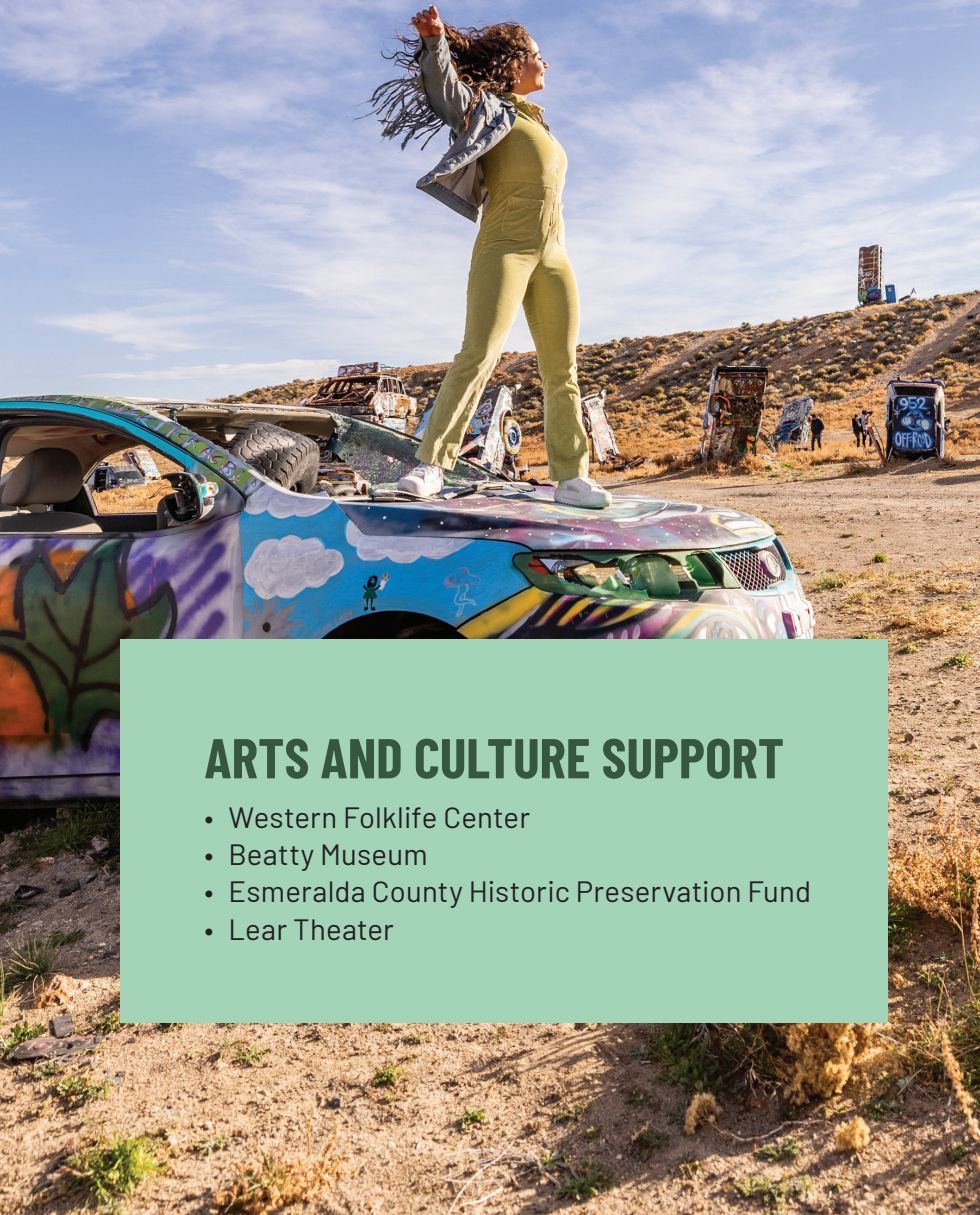
INFRASTRUCTURE

Lodging taxes are also used to support infrastructure development, primarily by helping to pay down debt incurred from funding infrastructure projects. In Clark County, these tax dollars are used to help pay the principal and interest of the bonds issued by the county to build Allegiant Stadium, to pay for the operating costs of the Las Vegas Stadium Authority, to reimburse the University of Nevada, Las Vegas for its football program's revenue reduction due to the closing of Sam Boyd Stadium, and to provide capital improvement and repair for Allegiant Stadium.

Other jurisdictions in the state also apportion money to infrastructure improvements. The City of Carlin dedicates a portion of lodging taxes for the acquisition or construction of new civic facilities or the improvement of existing facilities. The city has recently used these funds to help build a new library and fire station. Likewise, White Pine County assigns part of its lodging taxes to the City of Ely for the express purpose of maintaining and improving the city's infrastructure. This includes improvements to the water distribution system, sewage system, and city streets.



SMALL-SCALE ALLOCATIONS



ARTS AND CULTURE SUPPORT

- Western Folklife Center
- Beatty Museum
- Esmeralda County Historic Preservation Fund
- Lear Theater

“Small-scale” allocations represent categories that received about \$3 million or less in lodging tax dollars. These include allocations for arts and culture and other miscellaneous uses of funds.

ARTS & CULTURE

Some jurisdictions dedicate money to aid in funding arts and cultural organizations. In Elko County, some lodging tax dollars are allocated to the Western Folklife Center, which provides a platform for rural and urban communities to exchange new ideas and avenues of expression. The center’s National Cowboy Poetry Gathering celebrates and promotes the artistry and ingenuity of life in the American West. Further, Nye County allocates money to the Beatty Museum and Esmeralda County provides tax dollars to the Esmeralda County Historic Preservation Fund. Additionally, the City of Reno distributed more than \$1.6 million toward the arts commission, murals and public art, debt payment for the Lear Theater, and special event support.

MISCELLANEOUS

Other miscellaneous allocations specified across jurisdictions in the state include rollovers from one fiscal year to the next or expenditures on items such as workers compensation, postage, or other miscellaneous supplies.



The travel and tourism industry contributes to improving community well-being and safety through the supplementation of local general funds, helping to finance important government services. It also enhances education funding across the state with nearly \$382 million dollars of lodging taxes going to help support schools. Tourism also helps to fund recreation opportunities across Nevada, whether that is providing improvements to the Equestrian Park in Carlin or helping to fund parks and community centers in Douglas County.

In all, nearly \$1.2 billion of lodging taxes was collected in fiscal year 2024, largely paid for by non-Nevada citizens. This means that Nevada citizens are receiving nearly \$1.2 billion worth of benefits paid for by visitors. Without these tax dollars, it's estimated that Nevada households would need to be taxed an additional \$1,000, approximately, to replace the state and local taxes generated by the lodging tax.

Through its strategic programs, the Nevada Division of Tourism contributes to the long-term growth and sustainability of local tourism economies. By integrating the marketing grant program with efforts to build stronger products and partnerships throughout the state, the Division aims to establish the understanding that local tourism practices are fundamental to a vibrant quality of life for all Nevadans.

Traditional marketing efforts continue to expand Nevada's reach, targeting visitors with a high propensity to travel to the state and heightening the state's perception to attract visitors who stay longer and spend more. In-state, efforts are focused on educating residents about their own backyards and encouraging them to visit rural areas. This adds to overnight visitation rates and economic impact in these communities. Additionally, it fosters Nevada pride and ambassadorship, leading to higher positive perception, wider reach, and ultimately more welcoming and thriving economies.

Through all of these efforts, the Division of Tourism is doing its part to drive overnight visitation to the state, while ensuring communities across Nevada experience all the benefits listed throughout this report.



CONCLUSIONS

In Nevada, it is evident that travel and tourism enhance the quality of life for residents. Though people within the travel and tourism industry benefit with jobs and wages, the far-reaching impacts of the lodging tax are felt by everyone in the community.

METHODOLOGY

To determine how lodging taxes are allocated, the Nevada Department of Taxation provided the annual report of lodging taxes collected across the state in fiscal year 2024. This report is a compilation of the reports submitted to the Nevada Department of Taxation, as mandated by NRS 244.3357, which requires submitting entities to provide the lodging tax rates, amount of lodging tax revenue collected, and the manner in which the revenue was used. Each jurisdiction was then contacted to get more in-depth and specific information on each allocation and to create groupings of “like categories” for spending across the state. If a jurisdiction did not respond to the request for information or was otherwise unable to be contacted, allocations for specific line items were grouped based on assumptions from what was reported by the Department of Taxation, communication that was gathered from that jurisdiction during prior fiscal years, and/or based on language stated in local room tax ordinances from that particular jurisdiction. There were also certain allocations that, based on descriptions obtained for how these were specifically used, could have been placed in multiple different categories. These allocations were placed in the category that was deemed most relevant based on the description gathered. Additionally, some state and local documentation, such as statutes and budgets, were also reviewed to get a better sense of how funds were allocated.

In some instances, a single contact or entity could provide descriptions of spending allocations for the entire city/county. In other cities/counties, however, the contact for an individual jurisdiction could not provide a complete description for how all allocations were spent. For example, in Washoe County, funds were allocated and distributed across multiple entities including the City of Sparks, City of Reno, the Reno-Sparks Convention and Visitors Authority, and Washoe County. In cases like these, each entity was contacted to get a more complete description and idea of how funds were spent specifically. Contacts were also asked to verify the





amounts of funds obtained. It should be noted that, in some cases, dollar amounts differed slightly between the Nevada Department of Taxation and the individual entities or jurisdictions. In these instances, the amount given by the individual entities or jurisdictions was generally used.

It should also be noted that there were some jurisdictions whom the Department of Taxation did not have lodging tax data for and the jurisdiction did not respond to requests for data. In these cases, local ordinances were reviewed and, based on the language of the ordinance, amounts were calculated using lodging tax remittances to the Division of Tourism in fiscal year 2024 as a base. Further, there were certain instances where differences in accounting led to discrepancies in allocations between what an individual jurisdiction reported and the amount of lodging tax received by the Division of Tourism in fiscal year 2024. For example, documentation received from Humboldt County indicated that \$97,785 was remitted to the Division of Tourism for fiscal year 2024. However, actual room tax collections to the Division of Tourism from Humboldt County amounted to \$86,528. This discrepancy lies in the fact that the state's fiscal year closed prior to receiving the payment for June 2024, and the June remittance for Humboldt County was placed in the Division's fiscal year 2025 revenue. Therefore, the June remittance was included in the county's reporting for fiscal year 2024 while it was not included in the state's. Though the specific examples of how the lodging tax is allocated throughout the report come from the direct responses of individual entities and jurisdictions or documentation reviewed, due to all of the nuances noted above, and certain assumptions or estimations that had to be made, the data in this report should not be taken as an audited account of the total amount of lodging tax collected in fiscal year 2024.

SOURCES

Carson City Culture and
Tourism Authority

City of Carlin

City of Fallon

City of Fernley

City of Henderson

City of Las Vegas

City of Mesquite

City of Reno

City of Sparks

City of West Wendover

City of Yerington

Clark County School District

Elko Convention and Visitors
Authority

Elko County

Elko County Recreation Board

Lander County

Las Vegas Convention and
Visitors Authority

Las Vegas Stadium Authority

Lovelock City Clerk

Lyon County

Mineral County

Nevada Department of
Education

Nevada Department of
Taxation

Nye County

Pershing County

Reno-Sparks Convention and
Visitors Authority

Virginia City Tourism
Commission

Washoe County

Western Folklife Center

White Pine County Tourism
and Recreation Board



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