

MINUTES

ASSEMBLY TAXATION  
May 16, 1975  
4:00

Members Present: Chairman May  
Mr. Mann  
Mr. Bennetta  
Mr. Christensen  
Mrs. Ford  
Mr. Young

Members Excused: Mr. Demers  
Mr. Harmon  
Mr. Murphy

The meeting was called to order by Chairman May at 4:06 to discuss A. B. 793 and S. B. 386.

ASSEMBLY BILL 793

Mr. William Norris gave the committee two amendments for their consideration EXHIBIT 1 and EXHIBIT 2. Exhibit 1 proposed to delete all counties except Washoe and Clark. Exhibit 2 proposed to delete all counties except Clark. He said that either proposal would eliminate the problems posed by the Tax Commission regarding 17 different counties having 17 different taxes.

Mr. Mann asked if S. B. 545 would help out the SNM Hospital. After discussion, it was found that that portion was amended out of the bill.

SENATE BILL 386

Senator Gibson told the committee that he had no objections to the bill in its amended form. He explained that since the 2% tax is separated from the city-county relief and school support tax in the referendum, the proposal does not danger the legislature's control of the sales tax. The question on the ballot will ask the people for their permission to take the 2% sales tax off of food and drugs. The other 1% or 1 1/2% can come off by the legislature because the legislature controls the city county relief tax and the school support tax. The people must be asked about the sales tax because they control that. So if the people approve to remove the 2% from food, then the legislature can remove the other part of the tax. He said that the legislature still maintains the ability to raise those taxes without having to go to the people. People have been concerned about the loss of revenue with this measure, but I have been assured by the Tax Commission that the 4% on other items will adequately cover the loss.

Mr. Mann asked the Senator about the increase in taxes that will

## ASSEMBLY TAXATION

May 16, 1975

Page Two

result from this change. The Senator replied that in the original bill there was an increase because it mandated that all counties come up to 4% (and 6 counties had not gone to 3 1/2%) and that was where the extra money was coming from. That has been amended out of the bill. The important thing is to preserve the precedent of the two taxes outside of the referred tax.

Mr. Jim Lien of the Nevada Tax Commission gave the following testimony to the committee:

The bill as it now stands in its first reprint will submit a question to the people of Nevada asking them to increase the sales tax from 2% to 2.25% if, in fact, they wish to remove food, as it is defined in the statutes, from being subject to sales tax and certain other medicines and devices. The question is geared in such a way that people immediately know that if they exempt food then they are raising sales tax. At the same time, they are made aware of the fact that the Legislature has made a combined increase in the local school support tax and the city-county relief tax. You find out on pages four and five, when you look at the explanation under section 5, beginning on page four, it clearly points out that in the proposal to exempt food from the sales and use tax and to raise the tax from 2 to 2.25% the local school support tax and the city-county relief tax will also be raised. It shows there in the explanation what the present rates are, and what the new rate will be in those counties that have a county-city relief tax and in those who have no county-city relief tax. The purpose of that explanation, of course, is to clearly point out to the people that while they are only voting on a 2% tax they will affect all sales taxes that are in effect and the way the language has been drawn it clearly leaves the Legislature with the authority to amend the local school support tax and the county city relief tax at any time it so chooses. The other major aspect of the bill other than rates and the impacts, is the fact that it returns those technical parts of the chapter back to the legislature so it may make administrative corrections. Previously if we wanted to make any kind of corrections or an amendment to the act, we had to go to the people. The only thing that is left to the vote of the people is a rate change, exemption change or a definition change. The administration of the chapter, amending it in all aspects as far as penalties are concerned, or attempts to clean it up are left to the legislature. So if you have the proposal passed on the ballot, you would regain control of the amending process except for those major areas of rate, exemption and definition. This leaves the people in control of what the basic tax rate will be and what may or may not be exempt. And so the bulk of the bill is the responsibility of the people.

is that the language of returning the Sales and Use Tax Act back to you. In other words, you are enacting a Sales and Use Tax Act with the exception of the rate, exemptions, and definitions, in order for you to be able to amend it at future times. The concern about rates and the concern about what they add to and what they do not add to, what the impact is, was the subject of much discussion in the Senate and if you wanted to have exact recapture, to the dollar, you would end up with sales tax rates that would be extremely difficult to administer. We feel that you should levy a tax rate at .57, for example, it should either be .5 or .6. You should not levy a .28, you should levy either a .25 or a .30. It is because of those rounding off situations that you have ended up with an addition amount of dollars being collected. In fact, the rounding was to the benefit of the schools and to the cities and counties. Because the bulk of the money that is additional revenue, in effect, goes to cities, counties and school districts. The state's general fund, while if you were looking at it on the actual dollar basis, does seem to actually lose a few dollars. Actually it does not. This is because the school fund gains considerably, because state distributive school fund moneys are derived from out of state sales and the bulk of those are not involved in food, but are involved in other kinds of durable goods and therefore the bulk of them would not be exempt. We figure that close to 85% would still be taxable items. Also because you are giving some additional funds to the school districts this means their demand against the state distributive school fund is less. So in effect, the general fund does benefit with the extra revenues which are coming in from the out of state sales and a lesser demand by the school districts because of additional local support. So it is actually a wash up as far as the state is concerned and of course the counties and cities actually pick up the bulk of that million dollars that we are talking about. Perhaps we should go to the problem that people are saying that the 12%

sales tax transactions. It happens to be that food sales constitute a little less than 12% of that total collection of sales tax.

MR YOUNG: HOW IS THAT FIGURE ARRIVED AT? IS THAT ALL THINGS BOUGHT AT A GROCERY STORE?

No, sir, only those items which come out of the grocery store which are food items. We first of all took all the sales that a food store makes. We surveyed the stores that handle approximately 90% of the food sales made in Nevada, and that is major markets and chains. The average then is between 76 and 77% of their total sales being food items. And that is how we arrived at the 12% figure. In fact the last survey we took, which was within the month, we found that that 77% figure has now dropped to 76.45%. We then took a hard look over the years to find out whether or not food sales as a ratio to total sales varied substantially. We found out that the lowest point was at 10.45% and the highest point was 11.56%. Now the 11.56% figure was during the recession period of the mid 60's, 1966-67 actually. We felt by using the term 12% that we had adequately compensated for the fluxuations

that had taken place in the study which had been made from 1960 to 1975 of the ratio of food sales to the total sales. So this is how we predicated the recapture which is based on 12%.

MR MAY ASKED ABOUT THE FIGURES RELATIVE TO THE AMOUNT OF TAX INCREASE THAT WILL OCCUR.

The additional tax collection was approximately 3 million dollars in the original plan. It actually was an addition \$200,000 for the state general fund and the remainder of that amount, approximately 3million, went to the other entities, state distributive school fund, school districts and the cities and counties. So in reality, we were talking about a 3 million dollar increase, from 122 million to 125 million. That has changed now because the original concept of the bill was quite different. It called for a statewide 4% tax against all counties. There are 6 counties which presently do not levy the additional city county relief tax and that is where we made most of the pickup. Also, 4% was a rounded figure and we did not need quite that much to recapture the revenue, it was a 3.9 something instead. Now under the present act, the recapture again is sufficient and you gain a little because of the rounding off of the figure. Administrative problems arise from something other than a rounded figure, so rather than having 1.13 you have 1.15 instead. So the million dollars, from the original concept of the bill, any additional moneys that might be collected were geared to go to local governments with the understanding that the state government did not need the additional moneys. \$1,444,499 is the actual amount of extra money.

MRS. FORD ASKED THAT MR. LIEN COMMENT ON THE REVENUE STAMPS INCLUDED IN THE BILL.

We have always had revenue stamps, it is a process by which a chronic delinquent taxpayer, a chronic problem to the state, the agency can sell revenue stamps in advance, he or she would pay the taxes in advance and have stamps that would be used during the year.

MRS. FORD ASKED THAT MR. LIEN GO OVER AGAIN THE PART ABOUT THE ADMINISTRATION BEING RETURNED TO YOU.

With a yes vote on the ballot, the taxpayers would have to review the tax rate, the tax exemptions, and the definitions. All other aspects, the administration of the chapter, would be returned to the legislature's control. At the present time, no amendment can be made to the Sales and Use Tax Act without going to the people, so only the basic areas which are of normal public concern are left with the people, and the technical administration aspects were returned to the legislature's control.

MRS. FORD COMMENTED ON THE ATTRACTIVENESS OF THIS TYPE OF A PROVISION.

MR. MAY DIRECTED MR. LIEN'S ATTENTION TO A RECENT ATTORNEY GENERAL'S OPINION NUMBER 40 AND ASKED HIM TO BECOME FAMILIAR WITH IT.

MR. YOUNG ASKED MR. LIEN IF HE FOUND ANY PROBLEMS WITH THE DEFINITIONS OF FOOD ITEMS IN THE BILL.

The exemption portion of the bill when it comes to the food items we have no problems because this was basically patterned after Iowa who patterned their's after Wisconsin. We have had several discussions with the state of Iowa and Wisconsin. Iowa just passed their provision last July. It was probably the simplest conversion

ASSEMBLY TAXATION  
May 16, 1975  
Page Five

ever made because they had their regulations in advance, they had met with the retailers, they came up with a device for different color pricing on those items that were to be taxed and those that were not. They are now entering into their audit program, and are finding little or no difficulty. They did not have to add additional staff due to the conversion. Obviously, there are some compliance problems in the beginning. After having reviewed the comments of Iowa and Wisconsin, we feel that there will be no administrative burden to us except during the initial period. We have talked to store operators, large and small, they feel that there will be no problem. We even talked to people in Beatty, and they felt that as long as there is a clear definition of what is to be taxed and what is not, then there should be no problems. - We find that the state of California has made it a burden on their own. In talking with several other administrators, most of them agree that California has made work for themselves by trying to define too clearly what is exempt. (What has 40% sugar is exempt and what has 20% sugar is not) We have read very closely the regulations of Iowa and I can see why it is working very smoothly. So administratively we are not concerned. We certainly would like to see the control of the chapter returned back to you. MR YOUNG WONDERED IF THE LANGUAGE IN THE BILL REFERING TO THE "TAX COMMISSION" WOULD HAVE TO BE CHANGED IF A. B. 317 WERE PASSED. Yes, it would.

MRS. FORD WONDERED HOW MUCH TIME THE TAX COMMISSION WOULD HAVE TO IMPLEMENT THE PROGRAM IF THE VOTERS APPROVED IT. We have from November to January and basically we would be ready to go to the printers as far as regulations are concerned early enough so that we could stop and talk to the retailers and explain the program; there would be no time problem for us. MR. MAY ASKED IF THERE WOULD BE ANY PROBLEM AS FAR AS GIVING THE CITIES MONEY IN THE MIDDLE OF THEIR FISCAL YEAR. There would be no problem because it will be only a few dollars in May or June.

(END OF TESTIMONY)

Mrs. Gojack then told the committee that there was quite a deal of discussion as to what wording to put on the ballot and that Mr. Frank Daykin had done extensive work to clarify the language presently in the bill.

There being no further testimony, the committee adjourned at 5:10.

Respectfully submitted,

  
Kim Morgan

ASSEMBLY BILL NO. 793—ASSEMBLYMEN VERGIELS, SCHOFIELD, HICKEY, PRICE, HARMON, HAYES, SENA, CRADDOCK, MOODY, BENNETT, HEANEY AND BROOKMAN

MAY 13, 1975

Referred to Committee on Taxation

SUMMARY—Authorizes a county cigarette tax, hospital and recreation facilities and their financing. Fiscal Note—N

AN ACT relating to the disposition of certain other securities and recreation facilities, and providing for the liabilities, and providing for

The People of

- 1 SECTION 1.
- 2 new chapter to
- 3 sive, of this act
- 4 SEC. 2. This
- 5 Law.
- 6 SEC. 3. Exce
- 7 to herein are as
- 8 the terms defined
- 9 text otherwise rec
- 10 SEC. 4. "Cou
- 11 includes Carson
- 12 defined in NRS
- 13 Law; and where ti
- 14 area comprising th
- 15 SEC. 5. "Cour

AMENDED Bill  
DELETING COUNTIES  
UNDER 100,000 POPULATION

EXHIBIT

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Compliments of



1 any county exercising any powers hereunder, and such defined term is  
2 included within the term "governing body" as defined in NRS 350.524  
3 and used in the Local Government Securities Law; and the term "county  
4 board" includes the board of supervisors of Carson City:

5 SEC. 6. "Fair board" means the county fair and recreation board, by  
6 whatever name known, created and proceeding under the provisions of  
7 NRS 244.640 to 244.78016, inclusive.

8 SEC. 7. "Facilities" means the "hospital facilities," "sports facilities"  
9 or "recreation facilities," as herein defined, pertaining to a county project  
10 or projects, which the county is herein authorized to undertake and has  
11 undertaken or is undertaking, or both. The designated term, in the absence  
12 of further qualification, does not necessarily indicate any particular type  
13 or any specific facilities.

14 SEC. 8. "Gross pledged revenues" or "gross revenues," as used herein  
15 and in the Local Government Securities Law, includes all the net proceeds  
16 of the county cigarette tax, may include the gross revenues derived from  
17 the county facilities authorized therefor herein and designated by the  
18 county as being operated and maintained hereunder, and may include all  
19 revenues derived from any other pledged revenues derived from any  
20 legally available source or sources and designated by the county board as  
21 pertaining to such sports facilities.

22 SEC. 9. "Hereby," "herein," "hereinabove," "hereinafter," "hereof,"  
23 "hereto," "hereunder" and any term of similar import refer to this chapter  
24 and not solely to the particular portion thereof in which any such term is  
25 used.

26 SEC. 9.5. "Hospital facilities" means any public hospitals established,  
27 or to be established, pursuant to chapter 450 of NRS.

28 SEC. 10. "Net pledged revenues" or "net revenues," as used herein  
29 and in the Local Government Securities Law, includes the net proceeds  
30 of the county cigarette tax, may include the gross revenues derived from  
31 the facilities authorized for the county herein and designated by the county  
32 as being operated and maintained hereunder, and may include other gross  
33 revenues derived from any other pledged revenues derived from any  
34 legally available source or sources and designated by the county board as  
35 pertaining to such facilities authorized herein, after provision is made for  
36 the payment of the operation and maintenance expenses of the facilities.

37 SEC. 11. "Net proceeds of the county cigarette tax" means the pro-  
38 ceeds of the tax herein authorized to be imposed by and collected for  
39 any county, but excluding:

40 1. The reasonable costs incurred by the tax commission in the col-  
41 lection of the proceeds from the county cigarette tax and otherwise  
42 incurred in the performance by the tax commission of all other functions  
43 incident to the administration or operation of the county cigarette tax  
44 ordinance;

45 2. The amounts of the 4-percent discount allowed licensed wholesale  
46 cigarette dealers by NRS 370.220 as supplemented by subsection 2 of  
47 section 22 herein and the county cigarette tax ordinance; and

48 3. The amounts of any refunds of the county cigarette tax pursuant

1 to NRS 370.290 and any other provisions supplemental thereto in chap-  
2 ter 370 of NRS, as supplemented by subsection 2 of section 22 hereof  
3 and the county cigarette tax ordinance.

4 SEC. 12. "Project" means any undertaking by a county authorized by  
5 subsection 1 of section 17 hereof.

OMIT  
Sec. 13

6 SEC. 13. 1. "Recreational facilities" means "sports facilities," as  
7 herein defined, fairgrounds, exposition buildings, convention halls, amuse-  
8 ment halls, dancehalls, concert halls, bandstand and orchestra facilities,  
9 public parks, recreation centers, library facilities, museum facilities, art  
10 galleries, greenhouses, swings, slides, other playground facilities, biolog-  
11 ical gardens, vivariums and other recreational facilities, or any one, all or  
12 other combination of such facilities.

13 2. "Recreational facilities" may include, without limiting the general-  
14 ity of subsection 1, any one, all or other combination of such buildings,  
15 other structures, incidental improvements, furnishings, other equipment,  
16 sites and grounds, easements and other interests therein, appurtenant  
17 shower, locker and other bathhouse facilities, storage and maintenance  
18 facilities, off-street parking facilities, beverage and food service facilities,  
19 other facilities for the comfort, welfare or health of individuals using or  
20 attending such facilities, and other appurtenant facilities.

21 SEC. 13. [1] "Sports facilities" means stadiums, arenas, colosseums,  
22 auditoriums, amphitheaters, fieldhouses, rodeo facilities, gymnasiums,  
23 rinks, football facilities, soccer facilities, baseball facilities, softball fac-  
24 ilities, basketball facilities, handball facilities, tracks, swimming facilities,  
25 golf courses, tennis courts, badminton facilities, squash facilities, bowl-  
26 ing facilities, volleyball facilities, horseshoe pits and appurtenant facilities,  
27 firearm and shooting facilities, racing facilities, marinas, other boating  
28 facilities, and other facilities for the performance of competitive activ-  
29 ities carried on according to traditional forms or sets of rules, for enjoy-  
30 ment or recreation, diversion or pastime of participants and spectators,  
31 or any one, all or other combination of such facilities.

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32 [2] "Sports facilities" may include, without limiting the generality of  
33 the provisions of subsection 1, any one, all or other combination of such  
34 buildings, other structures, incidental improvements, furnishings, sports  
35 equipment, other equipment, sites and grounds, easements and other inter-  
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37 training facilities, storage and maintenance facilities, off-street parking  
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39 fort, welfare or health of participants or spectators, or both participants  
40 and spectators, and other appurtenant facilities.

41 SEC. 15. "Tax commission" means the Nevada tax commission or its  
42 successor, the department of taxation, if the same is created by the 58th  
43 session of the legislature.

44 SEC. 16. 1. Any county having a population of 100,000 or more may  
45 exercise the powers herein provided in connection with hospital facilities  
46 and sports facilities but not other recreational facilities designated in  
47 section 13 hereof.

48 2. Any county having a population of less than 100,000 may exercise  
49 the powers herein provided in connection with hospital facilities and

OMIT SUB-SEC 2



1 sports facilities and also other recreational facilities designated in section  
2 13 hereof.]

3 17. Population shall be determined by the last preceding national cen-  
4 sus of the Bureau of the Census of the United States Department of Com-  
5 merce.

6 SEC. 17. 1. In addition to powers elsewhere conferred upon counties,  
7 subject to the provisions of sections 18 to 27, inclusive, of this act, any  
8 county may purchase, construct, otherwise acquire, maintain, improve or  
9 equip (or any combination thereof) any facilities included within the pro-  
10 visions of section 16 of this act.

11 2. In connection with any facilities herein authorized for a county and  
12 acquired by it hereunder or pursuant to any other law, the county may  
13 also:

- 14 (a) Operate and maintain such facilities;
- 15 (b) Acquire and dispose of properties relating thereto;
- 16 (c) Advertise, publicize and promote the facilities located in the county  
17 which are owned or leased and operated by the county, the state or any  
18 public body; and
- 19 (d) Make regulations pertaining to the use, operation and maintenance  
20 of such county facilities.

21 3. Any county, subject to the provisions of sections 18 to 27, inclu-  
22 sive, of this act may, in addition:

- 23 (a) Defray the operation and maintenance expenses of any such facili-  
24 ties with the gross revenues herein designated; and
- 25 (b) Defray the cost of any project authorized by subsection 1, solely  
26 or in part, by the expenditure on the payment of such cost of:
  - 27 (1) The net proceeds of the county cigarette tax and any other gross  
28 revenues; or
  - 29 (2) The proceeds of bonds or other securities issued by the county  
30 for the project hereunder; or
  - 31 (3) A combination of such tax proceeds and such securities pro-  
32 ceeds.

33 SEC. 18. In addition to other cigarette taxes imposed under the provi-  
34 sions of chapter 370 of NRS, any county may impose a county cigarette  
35 tax by ordinance adopted by the county board, subject to the provisions  
36 of sections 19 to 27, inclusive, of this act, and may from time to time  
37 increase, decrease or repeal such county tax by such an ordinance, sub-  
38 ject to any contractual limitations pertaining thereto, in an amount at any  
39 time in an even multiple of one-half of 1 cent, but not exceeding in the  
40 aggregate 5 cents, on each 20 cigarettes and any additional fraction  
41 thereof not in an even multiple of 20 in each package, as a sales or use  
42 tax.

43 SEC. 19. 1. No county cigarette tax ordinance and no ordinance  
44 amending such a tax ordinance by increasing the tax rate thereby imposed,  
45 subject to the provisions of section 18 hereof, may be adopted unless the  
46 county causes to be submitted to and approved by the qualified and regis-  
47 tered electors of the county:

- 48 (a) In the manner provided in NRS 350.010 to 350.070, inclusive, a  
49 question authorizing the county:

ASSEMBLY BILL NO. 793—ASSEMBLYMEN VERGIELS, SCHOFIELD, HICKEY, PRICE, HARMON, HAYES, SENA, CRADDOCK, MOODY, BENNETT, HEANEY AND BROOKMAN

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AMENDED BILL DELETING  
COUNTIES UNDER  
250,000 POPULATION

EXHIBIT

III

Compliments of



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4 board" includes the board of supervisors of Carson City.

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Omit  
Sec 13

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Sec 324

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SUB-SEC 2

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14 (a) Operate and maintain such facilities;

15 (b) Acquire and dispose of properties relating thereto;

16 (c) Advertise, publicize and promote the facilities located in the county  
17 which are owned or leased and operated by the county, the state or any  
18 public body; and

19 (d) Make regulations pertaining to the use, operation and maintenance  
20 of such county facilities.

21 3. Any county, subject to the provisions of sections 18 to 27, inclu-  
22 sive, of this act may, in addition:

23 (a) Defray the operation and maintenance expenses of any such facili-  
24 ties with the gross revenues herein designated; and

25 (b) Defray the cost of any project authorized by subsection 1, solely  
26 or in part, by the expenditure on the payment of such cost of:

27 (1) The net proceeds of the county cigarette tax and any other gross  
28 revenues; or

29 (2) The proceeds of bonds or other securities issued by the county  
30 for the project hereunder; or

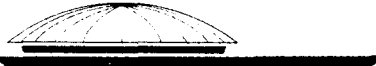
31 (3) A combination of such tax proceeds and such securities pro-  
32 ceeds.

33 SEC. 18. In addition to other cigarette taxes imposed under the provi-  
34 sions of chapter 370 of NRS, any county may impose a county cigarette  
35 tax by ordinance adopted by the county board, subject to the provisions  
36 of sections 19 to 27, inclusive, of this act, and may from time to time  
37 increase, decrease or repeal such county tax by such an ordinance, sub-  
38 ject to any contractual limitations pertaining thereto, in an amount at any  
39 time in an even multiple of one-half of 1 cent, but not exceeding in the  
40 aggregate 5 cents, on each 20 cigarettes and any additional fraction  
41 thereof not in an even multiple of 20 in each package, as a sales or use  
42 tax.

43 SEC. 19. 1. No county cigarette tax ordinance and no ordinance  
44 amending such a tax ordinance by increasing the tax rate thereby imposed,  
45 subject to the provisions of section 18 hereof, may be adopted unless the  
46 county causes to be submitted to and approved by the qualified and regis-  
47 tered electors of the county:

48 (a) In the manner provided in NRS 350.010 to 350.070, inclusive, a  
49 question authorizing the county:

LAS VEGAS  
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1974

SUMMARY



*Marketing*  
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# Marketing BULLETIN

VOLUME 2, NUMBER 12

LAS VEGAS, NEVADA

MARCH 15, 1975

## VEGAS ATTRACTS 8,664,751 VISITORS

Despite the energy crisis and the economic problems that existed throughout the United States and the world, tourist volume for Las Vegas during 1974 increased 2.2% over the volume of tourists for 1973. This represented an increase of 190,024 visitors traveling to Las Vegas. During 1974, total visitors to the area was 8,664,751 people. An analysis of the volume of tourists is presented in the following chart:

	1974	1973	Percentage Change Over 1973
TOURIST VOLUME	8,664,751	8,474,727	+ 2.2%
NUMBER OF HOTEL/MOTEL ROOMS	32,826**	29,198*	+ 12.4%
HOTEL OCCUPANCY PERCENTAGE	86.0%	88.3%***	(- 2.6%)
MOTEL OCCUPANCY PERCENTAGE	68.7%	78.5%***	(-12.5%)
AVERAGE NUMBER OF NIGHTS STAYED	2.7	2.7	-----

\*December 31, 1973

\*\*December 31, 1974

\*\*\*Revised Statistic

SOURCE: Las Vegas Convention/Visitors Authority — Marketing Department

## TOURIST VOLUME -- A STATISTICAL ANALYSIS

An analysis of the various tourist volume indicators for the past 5 years is contained in the chart below:

YEAR	Tourist Volume	Number of Hotel/Motel Rooms	Hotel Occupancy Percentage	Motel Occupancy Percentage	Average Number of Nights Stayed
1970	6,787,650	25,430	70.0%	65.0%	2.3
1971	7,361,783	26,044	82.5%	72.0%	2.5
1972	7,954,748	26,619	86.5%	73.2%	2.5
1973	8,474,727	29,198	88.3%	78.5%	2.7
1974	8,664,751	32,826	86.0%	68.7%	2.7

Since 1970, tourist volume has increased 27.7% or 1,877,101 people over a 5 year period. During the same time span, the Las Vegas inventory of hotel/motel rooms has increased by 7,396 rooms or 29.1%. Since 1970, hotel occupancy has averaged 82.7% while motel occupancy has averaged 71.5%. The average length of stay of Las Vegas visitors has increased from 2.3 days to 2.7 days.

SOURCE: Las Vegas Convention/Visitors Authority — Marketing Department