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ROOM TAX RATES FOR THE STATE OF NEVADA
YEAR 2002

<u>CITY/COUNTY</u>	<u>RATE</u>
Carson City	8%
Churchill County	7%
Fallon	7%
Clark County	9% Resort 9% All Others Within 35 Miles 7% All Others Outside 35 Miles
Boulder City	9% - Over 100 Rooms 7% - Under 100 Rooms
Henderson	10% Resort 9% Commercial
City of Las Vegas	9, OR 10% 75 Rooms or Less 9, OR 11% 75 Rooms or More
Mesquite	9%
North Las Vegas	9% - Resorts 9% - Non-resort
Douglas County	10% Valley 10% Lake
ELKO COUNTY	6% County 8% Convention District 8% Jackpot
Carlin	7%
City of Elko	10%
West Wendover	10% July 2001 to November 2001 16% November 2001 to July 2002
City of Wells	9%

EXHIBIT Y Committee on Taxation

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CITY/COUNTY	RATE	FY 02 REVENUE	EXPENSED
CARSON CITY	8%	\$ 944,901.00	41,955.00 - STATE 223,723.00 - RECREATIONAL FACILITIES 20,974.00 - FIELD MAINTENANCE 14,583.00 - GRANTS & SPECIAL PROJECTS 268,572.00 - ADMINISTRATIVE 285,159.00 - ADVERTISING 3,000.00 - WILD WEST TOUR/GHOST WALK 11,898.00 - CAPITAL EXPENDITURES 95,037.00 - INCOME OVER EXPENSES
CHURCHILL COUNTY	7%	\$ 7,054.73	377.94 - STATE 8,676.79 - PARKS/RECREATION
FALLON	7%	\$ 309,334.00	16,449.00 - STATE 150,000.00 - CONVENTION CENTER 103,395.00 - TOURISM 39,490.00 - UNEXPENDED BALANCE
CLARK COUNTY	9% RESORT 9% ALL OTHERS	\$ 208,234,780.00	8,642,948.00 - STATE 25,297,871.00 - CLARK COUNTY GENERAL FUND 21,740,878.00 - TRANS PARADISE/WINCHESTER TOWN 735,491.00 - TRANS DISTRICT (LAUGHLIN) 815,428.00 - TRANS DISTRICT OTHER 112,751,378.00 - LAS VEGAS CONVENTION AUTHORITY 38,250,988.00 - CLARK COUNTY SCHOOL DISTRICT
BOULDER CITY	9% - OVER 100 ROOMS 7% - UNDER 100 ROOMS	\$ 182,232.54	8,095.74 - STATE 117,662.90 - LAS VEGAS CONVENTION & VISITOR AUTH 21,801.53 - CLARK COUNTY 14,672.37 - CLARK CNTY SCHOOL DISTRICT

CITY/COUNTY	RATE	FY 02 REVENUE	EXPENSED
HENDERSON	10% RESORT 9% COMMERCIAL	\$ 4,024,166.68	156,847.71 - STATE 1,510,454.15 - LV CONV & VISITORS AUTHORITY 5% 429,627.73 - LV CONV & VISITORS AUTHORITY 4% 418,682.34 - CLARK COUNTY 832,910.95 - HENDERSON CONVENTION CENTER 677,943.80 - CLARK CNTY SCHOOL DISTRICT
CITY LAS VEGAS	9, OR 10%-75 ROOMS OR LESS	\$ 16,024,811.61	617,926.25 - STATE 8,174,173.17 - LV CONV. & VISITORS AUTHORITY 1,712,668.82 - LAS VEGAS GENERAL GOVERNMENT 1,647,804.69 - CLARK COUNTY TRANSPORTATION PLAN 1,847,803.50 - CLARK COUNTY SCHOOL DISTRICT 1,029,877.65 - CLARK COUNTY ROOM TAX 1,194,557.53 - FREMONT STREET EXPERIENCE
	9, OR 11%-75 ROOMS OR MORE		
MESQUITE	9%	\$ 1,875,061.42	78,015.07 - STATE 130,025.11 - CLRK CO. SCHOOL DIST-CAPITAL PROJECTS 832,780.14 - LV CONV. & VISITORS AUTH 61,102.00 - CITY RETEN; PARKS, MUSEUM, FAIR GRNDS 387,056.70 - CITY EC DEV. - REC, SPECIAL EVENTS 208,040.20 - CLARK CNTY SCHOOL BOND 208,040.20 - CLRK CO TRANSIENT LDGING/TRANSPORTATION
NORTH LAS VEGAS	9% - RESORTS 9% - NON-RESORT	\$ 714,461.81	30,007.42 - STATE 382,606.15 - LV CONV. & VISITORS AUTH 113,225.42 - CITY OF NORTH LAS VEGAS 78,395.26 - CLARK COUNTY 129,317.56 - CLARK CO SCHOOL DISTRICT

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CITY/COUNTY	RATE	FY 02 REVENUE	EXPENSED
DOUGLAS	10% - VALLEY	\$ 7,025,607.00	259,692.00 - STATE 2,384,344.00 - LIBRARY/PARKS/RECREATION 376,271.00 - SENIOR SERVICE 3,146,886.00 - CHAMBERS/VISITOR'S AUTHORITY 859,614.00 - DEBT SERVICE BONDS 0.00 - AIRPORT
ELKO COUNTY	6% ELKO CO.	\$ 11,478.92	5,000.00 - ELKO CO. REC. BOARD 2,331.42 - LAMOILE GROVE 2,215.85 - MOUNTAIN CITY 1,929.35 - UNEXPENDED BALANCE 36,383.55 - JACKPOT TOURISM & PROMOTION 407,495.54 - JACKPOT RECREATION FUND 461,665.03 - JACKPOT TOURISM PROMOTION 41,221.89 - ELKO FAIR & REC. BOARD
CARLIN	7%	\$ 29,524.45	1,627.24 - STATE 25,186.21 - PARK MAINTENANCE 2,701.00 - ELKO CNTY REC BOARD
CITY OF ELKO	10.00%	\$ 1,349,070.04	50,690.13 - STATE 320,404.13 - ELKO CITY/CNTY CIVIC AUDITORIUM 304,240.39 - RECREATION - PARK IMP 250,000.00 - INTERGOVERNMENTAL - SOUTHFORK PROJECT 20,000.00 - INTERGOVERNMENTAL - ELKO CNTY REC BOARD 67,453.50 - ELKO CNTY FAIR BOARD 16,863.38 - ELKO CNTY SNOWBOWL 118,624.00 - GENERAL GOVERNMENT 52,202.07 - SPECIAL EVENT SERV. 238,087.26 - ECVA MARKETING CAMPAIGN - 2,490.00 - GOLF COURSE IMP 21,626.99 - SWIMMING POOL IMP. 94,908.22 - HUMBOLDT AREA REC. PROJ. 45,943.83 - SHERMAN STATION IMP. 84,316.88 - ELKO COUNTY REC. BOARD 33,728.75 - WESTERN FOLKLIFE CENTER 30,502.07 - FLY ELKO PROMOTION (400,809.56) - UNEXPENDED BALANCE

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CITY/COUNTY	RATE	FY 02 REVENUE	EXPENSED
WEST WENDOVER	10% 7/1/01 to 11/01/01 16% 11/5/01 to 06/31/02	1,515,577.61	41,483.38 - STATE 1,337,023.80 - W WENDOVER RECREATION DIST 69,138.98 - ELKO CNTY RECREATION BOARD 67,931.45 - WEST WENDOVER PROMOTIONS & TOURISM
CITY OF WELLS	9%	\$ 131,236.31	5,466.18 - STATE 116,654.50 - CITY RECREATION FUND 9,113.63 - CITY RECREATION BOARD
ESMERALDA	7%	\$ 286.54	1.09 - STATE 1.80 - ADVERTISING 67.84 - GOLDFIELD PARK 67.84 - SILVER PEAK PARK 67.84 - FISH LAKE VALLEY PARK 67.85 - ESMERALDA CO HISTORIC PRESERVATION FUND 14.28 - GOLDFIELD CHAMBER OF COMMERCE
EUREKA COUNTY	8%	\$ 62,530.73	2,931.14 - STATE 22,500.00 - RECREATION FUND 2,300.00 - TOURISM FUND 34,799.59 - UNEXPENDED BALANCE
ROMBOID COUNTY WINNEMUCCA	10%	\$ 822,434.00	34,961.00 - STATE 34,287.00 - GENERAL GOVERNMENT 15,000.00 - CHAMBER OF COMMERCE 682,032.00 - LOCAL TOURISM, CULTURAL & RECREATION 76,174.00 - TRNS. TO CO.- LT DEBT (CVRD EVENT CNTR)
LANDER COUNTY	8%	\$ 126,069.50	5,909.50 - STATE 96,960.00 - SPECIAL PROJECTS 23,200.00 - ADVERTISING & SUPPLIES
LINCOLN COUNTY	5%	\$ 110,513.54	3,156.42 - STATE 1,002.93 - LOCAL BOARD COSTS 16,000.00 - TOURISM 90,354.19 - UNEXPENDED BALANCE

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CITY/COUNTY	RATE	FY 02 REVENUE		EXPENSED
			\$	
CALIENTE	6%	5 5/8% - CITY 3/8% - STATE	20,082.52	1,834.60 - STATE 15,884.74 - CONVENTION & VISITORS AUTHORITY 2,383.18 - UNEXPENDED BALANCE
LYON COUNTY	6%	5 5/8% - COUNTY 3/8% - STATE	128,881.53	8,809.36 - STATE 309.60 - PACT (INDUSTRIAL INSURANCE) 718.70 - SUPPLIES 125,093.47 - ROOM TAX GRANTS AWARDED (6,049.60) - UNEXPENDED BALANCE FROM PRIOR YEARS
MINERAL COUNTY	10% MOTELS/HOTELS 9% RV PARKS	7-9% - ROOM TAX 3/8% - STATE 5/8% - TOURISM	141,423.14	5,713.4 - STATE 90,923.74 - PARK AND RECREATION 44,785.93 - TOURISM FAIR & RECREATION
NYE COUNTY	9%	TONOPAH 3/8% - STATE 8 5/8% - CITY BEATTY 3/8% - STATE 5/8% - COUNTY 8% - CITY PAHRUMP 3/8% - STATE 5/8% - COUNTY 8% - CITY AMARGOSA 3/8% - STATE 8 5/8% - CITY ROUND MOUNTAIN 3/8% - STATE 5/8% - CITY	684,470.50	29,071.86 - STATE 45,184.67 - COUNTY 85,954.43 - BEATTY GEN IMPROVEMENT 51,744.79 - BEATTY 710.62 - ROUND MOUNTAIN 27,090.04 - AMARGOSA 32,757.90 - PAHRUMP ECON DEV 16,379.01 - PAHRUMP PARKS 16,379.01 - PAHRUMP ARENA 98,273.68 - PAHRUMP TOURISM 98,923.73 - PAHRUMP ADD'L TOURISM 24,134.18 - TONOPAH TOWN 139,767.65 - TONOPAH CONY CENTER 18,098.93 - TONOPAH MINING PARK
GABBS	0%	0% CITY 0% COUNTY 3/8% STATE	\$0.00	NONE TO REPORT IN FY 02
PERSHING COUNTY	9.50%	9 7/8% COUNTY 3/8% STATE	115,240.00	4,548.95 - STATE 27,318.68 - GENERAL GOVERNMENT, 41,125.68 - RECREATION 3,000.00 - CHAMBER OF COMMERCE 39,246.69 - TOURISM

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CITY/COUNTY	RATE	FY 02 REVENUE	EXPENSED
WASHOE COUNTY	11%	\$ 32,278,138.00	993,445.00 - STATE 1,944,059.00 - CITY OF RENO PARKS & REC. 989,646.00 - RENO RAILROAD 377,099.00 - WASHOE COUNTY 194,794.00 - SPARKS CITY CENTER PROJECT 1,464,758.00 - RENO REDEVELOPMENT FROM CITY CENTER 25,087,316.00 - RSCVA FOR OPER/MAINT/DEBT SERVICE 1,227,021.00 - RENO DOWNTOWN EVENTS CENTER PROJECT (INCLUDES NBS)
	12%		
	13.50%		
	12%		
WHITE PINE ELY	8%	\$ 643,383.00	18,669.00 - STATE 37,771.00 - GENERAL GOVERNMENT 385,970.00 - CULTURE AND RECREATION 59,696.00 - CAPITAL OUTLAY 141,357.00 - UNEXPENDED FUND BALANCE
STOREY VIRGINIA CITY	8%	\$ 52,074.84	2,535.86 - STATE 49,538.98 - VIRGINIA CITY CONV. & TOURISM AUTHORITY

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