

APPLIED ANALYSIS 

Las Vegas

LAS VEGAS
CONVENTION
AND VISITORS
AUTHORITY

THE FISCAL IMPACT OF SOUTHERN NEVADA TOURISM:
**THE INDUSTRY'S
CONTRIBUTION TO
MAJOR PUBLIC REVENUES**

JUNE 2019

ECONOMIC IMPACT SERIES BRIEF



EXECUTIVE SUMMARY

Applied Analysis was retained by the Las Vegas Convention and Visitors Authority (the “LVCVA”) to review and analyze the economic impacts associated with its various operations and Southern Nevada’s tourism industry. This brief is specific to the fiscal impacts associated with the Southern Nevada tourism industry, with a focus on the industry’s contribution to major public revenues, including, but not limited to, sales and use, property, gaming-related, live entertainment and room taxes. It also includes a summary of the selected fiscal impacts of the Las Vegas Convention Center (the “LVCC”).

- During fiscal year 2018, visitors to Southern Nevada contributed nearly \$2.3 billion to local and state government entities through various taxes. Of this, an estimated \$762.5 million came in the form of sales taxes paid by visitors, while roughly \$1.5 billion came from taxes specifically levied on the tourism industry, such as transient lodging and gaming taxes.
- More than 1 in 5 dollars subject to sales and use taxes in Clark County were spent by visitors in 2018. Visitors to Southern Nevada accounted for an estimated \$9.2 billion in taxable retail sales, representing 21.7 percent of Clark County’s total \$42.6 billion taxable sales and 15.7 percent of statewide taxable sales of \$58.9 billion.
- Room tax collections in Clark County rose by 7.9 percent to reach a record-total of \$795.9 million in fiscal year 2018. Of these collections, roughly 37 percent went toward tourism promotion, while 35 percent supported public education and 28 percent funded other uses including stadium construction and transportation.
- The tourism industry also contributes to various taxes that are levied on all businesses in Nevada, such as the modified business tax (“MBT”) and commerce tax, among others. During fiscal year 2018, the tourism industry accounted for an estimated \$108.4 million in MBT payments, \$33.3 million in commerce tax payments and \$30.6 million in liquor and tobacco excise taxes.
- The tourism industry includes many of the largest property tax contributors in the state. Hotels and hotel-casinos account for 1.4 percent of improved acreage in Clark County while representing 11.7 percent of taxable value and estimated tax liability. Excluding residential property, hotels and hotel casinos account for 41.2 percent of taxable value on improved acreage. Of the top 10 taxpayers by assessed value in Clark County, seven are gaming companies.
- Gaming companies in Clark County generated over \$1.5 billion in public revenues through industry-specific taxes, or 87.8 percent of total statewide collections of \$1.7 billion. Clark County generated a particularly high share of the state’s total room tax revenue (90.6 percent) and live entertainment tax revenue (97.2 percent).
- Southern Nevada’s 6.5 million convention visitors in 2018 contributed an estimated \$420.1 million in public revenues, or 18.3 percent of all visitor contributions during the year. The LVCC accounted for 19.5 percent of 2018 convention attendance, translating into \$81.8 million of tax revenue during the year.

SALES TAX ATTRIBUTABLE TO VISITORS

In 2018, Southern Nevada visitors spent an estimated \$34.5 billion during their stays, including lodging, gambling, food and beverage, and shopping.¹ Lodging is subject to the transient lodging tax (room tax), gambling expenses contribute to various gaming taxes and fees imposed by the state, while food and beverage and shopping purchases are subject to sales tax in most cases. Not all retail expenditures are subject to sales tax, however, as Nevada's sales tax includes exemptions such as food purchased for consumption at home.² Expenses identified as "shopping" by visitors could also include services, such as spa payments, which would not be subject to sales taxes. For the purposes of this analysis we conservatively assume that 90 percent of visitors' "eating and drinking" expenditures are taxable and 85 percent of visitors' "shopping" expenditures are taxable.³

In total, approximately \$9.2 billion in visitor expenditures in 2018 are assumed to be subject to Nevada's retail sales and use tax, resulting in approximately \$762.5 million in sales tax collections. This figure represents a 7 percent increase in visitor contributions to sales taxes from 2017, when visitor contributions totaled \$712.1 million. This increase was due to growth in per capita spending on food, drinks, and shopping reported by visitors, as well as an increase in the Clark County sales tax rate from 8.15 percent to 8.25 percent that was in effect for all of fiscal year 2018. This annual growth also increased visitors' share of overall taxable sales in Clark County, which rose from 21.3 percent in 2017 to 21.7 percent in 2018.

¹ Estimate based on the 2018 Las Vegas Visitor Profile Survey, GLS Research. Refer to the April 2019 brief of this Economic Impact Series for further detail.

² NRS Sections 372, 374, 377, 377A, 377B and 543.600 et seq.

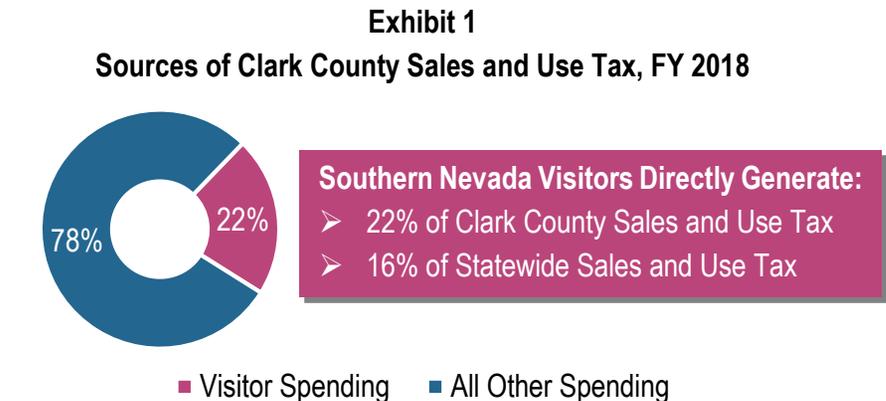


Exhibit 2
Las Vegas Visitor Spending Profile

Category	Adjusted Visitor Spending		Amount Subject to Sales Tax
	Per Visit	Annual Total	
Room	\$135	\$5,693,927,439	[See transient lodging tax]
Food & Beverage	\$98	\$4,119,370,000	\$3,707,433,000
Local Transportation	\$74	\$3,109,062,176	
Shopping	\$155	\$6,511,257,280	\$5,534,568,688
Entertainment	\$50	\$2,099,101,312	[See live entertainment tax]
Sightseeing	\$30	\$1,255,501,808	
Gaming	\$194	\$8,187,110,341	[See gaming tax]
Other	\$84	\$3,521,679,814	
Total: Adjusted	\$819	\$34,497,010,170	\$9,242,001,688
Sales Tax Collections Attributable to Visitors (est.)			\$762,465,139

³ The shopping category is discounted to allow for an estimate of "shopping" expenditures that would not be taxed, such as services (e.g., salon services).

INDUSTRY-SPECIFIC TAXES

The tourism industry in Nevada is subject to a number of industry-specific taxes, including gaming taxes and fees, transient lodging taxes, and the live entertainment tax. Gaming taxes, which include both percentage fees on gross gaming revenue and licensing charges based on the number of slots or games at an establishment, generated \$639.2 million in Southern Nevada in fiscal year 2018. This total declined by 2.1 percent from 2017 but still represented nearly 84 percent of the statewide total. For detail on the components of Nevada's gaming taxes, see Appendix A.

While both gaming and non-gaming facilities are subject to the live entertainment tax, the gaming industry reports collections by location, allowing us to determine Southern Nevada's share of statewide

revenue. Of the total \$100.9 million in live entertainment taxes collected from gaming entities statewide, 97 percent (\$98 million) was generated in Southern Nevada. Location data for collections from non-gaming entities is unavailable, but Southern Nevada likely contributed a similarly large proportion of the \$24.5 million collected statewide.

The transient lodging tax generated the most revenue of the major industry-specific taxes in fiscal year 2018. The \$795.9 million in recorded revenue in Southern Nevada was 90.6 percent of the state total. In total, these three industry-specific taxes generated \$1.5 billion in public revenues in fiscal year 2018. Combined with sales taxes attributable to visitors, Southern Nevada tourism contributed nearly \$2.3 billion to public revenues in 2018.

Exhibit 3

Selected Tax Collections Attributable to Tourism Industry (\$ in Millions), FY 2018

Tax or Fee	Common Rate	Yield, Clark County	Clark County Share of State	Yield, Statewide
Gaming Taxes ⁴	Percentage fees range from 3.5 to 6.75 percent; fees per game/slot vary	\$639.2	83.5%	\$765.5
Transient Lodging Tax ⁵	From 5 to 16 percent statewide; 10 to 14 percent in Clark County	\$795.9	90.6%	\$878.9
Live Entertainment Tax ⁶	9 percent if occupancy is 200 or greater	\$98.0	97.2%	\$100.9
Industry-Specific Collections		\$1,533.1	87.8%	\$1,745.2
Sales Tax Attributable to Visitors	8.25 percent in FY 2018	\$762.5		
Total Tax Collections		\$2,295.5		

⁴ Includes gross gaming revenue percentage fees and other gaming-related taxes and fees. See Appendix A for details.

⁵ Total transient lodging tax revenue reflects \$48.6 million in collections as reported by the Las Vegas Stadium Authority, which differs from the amount reported by the Department of Taxation.

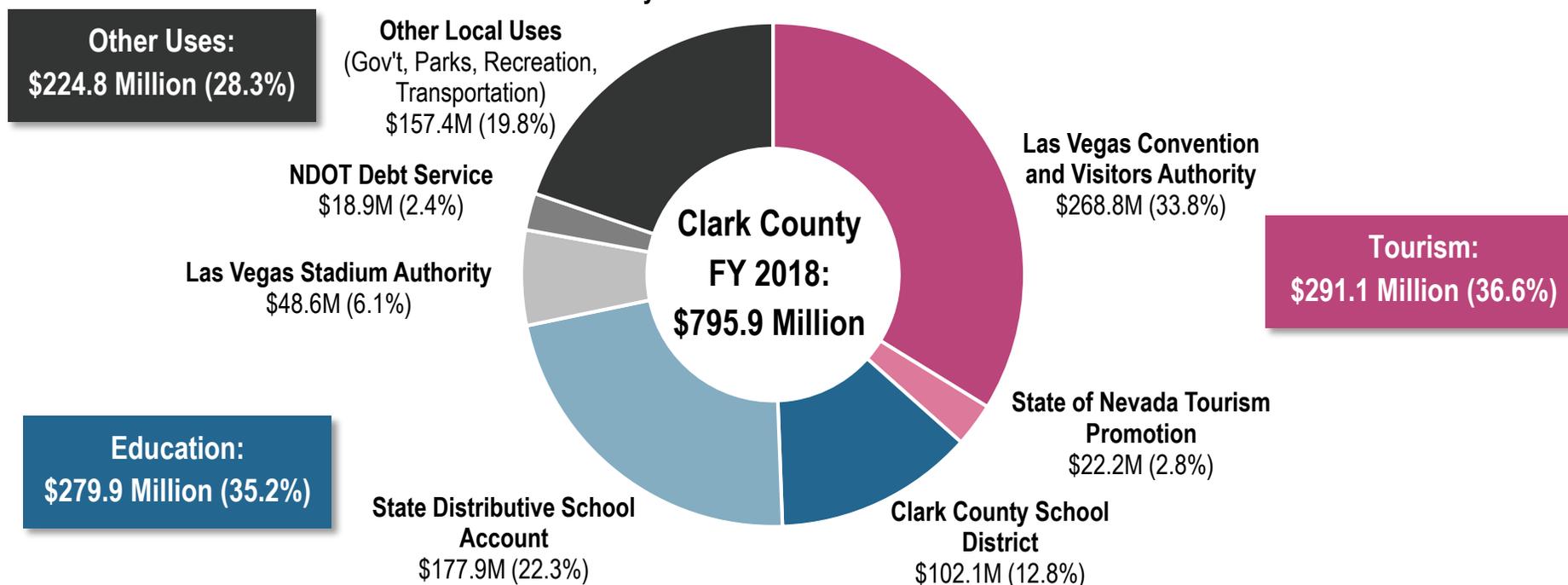
⁶ Figures reflect collections by gaming entities only. Non-gaming entity collections are not published with location detail. See Appendix A for details.

ROOM TAX DISTRIBUTIONS FISCAL YEAR 2018

Room tax collections set a record in fiscal year 2018, reaching \$795.9 million in Clark County. A significant portion of the increase was the result of the tax rate increases to fund the Las Vegas Stadium project and Las Vegas Convention Center expansion and renovation project. Fiscal year 2018 was the first full fiscal year that these taxes were in effect. Of the total room tax collected in Clark County, \$291.1 million went toward tourism promotion, with the LVCVA collecting \$268.8 million. Room taxes in Clark County also contributed significantly to education, generating \$102.1 million for the Clark County School District and another \$177.9 million for public schools throughout the state. In total, \$279.9 million in Southern Nevada room tax revenues were dedicated for education. Another \$224.8 million was spread among various local uses, including \$48.6 million distributed to the Las Vegas Stadium Authority and \$66.4 million for transportation in Clark County.

Exhibit 4

Clark County Room Tax Distributions – FY 2018⁷



⁷ Source: LVCVA Finance Department, Nevada Department of Taxation; Las Vegas Stadium Authority. Total transient lodging tax revenue reflects \$48.6 million in collections as reported by the Las Vegas Stadium Authority, which differs from the amount reported by the Department of Taxation. Totals may not sum due to rounding.

OTHER TAX CONTRIBUTIONS

In addition to all taxes, fees and charges imposed on the tourism and gaming industries specifically, these industries and the visitors to which they cater are also subject to the many state and local taxes that are imposed on all businesses or individuals. While it is beyond the scope of this analysis to measure each of these taxes, there are several that demonstrate the broader reach of the industry's contributions.

In addition to sales taxes paid on food, drinks and shopping, visitors contribute to excise taxes on liquor and tobacco products. Southern Nevada visitors account for roughly 13 percent of Nevada's full-time equivalent population, based on person-days in the state. Assuming they purchase the same share of liquor, cigarettes and other tobacco products, visitors generated an estimated \$30.6 million in excise tax revenues in fiscal year 2018. Visitors also contribute significantly to revenues generated through gasoline and aviation fuel taxes.⁸

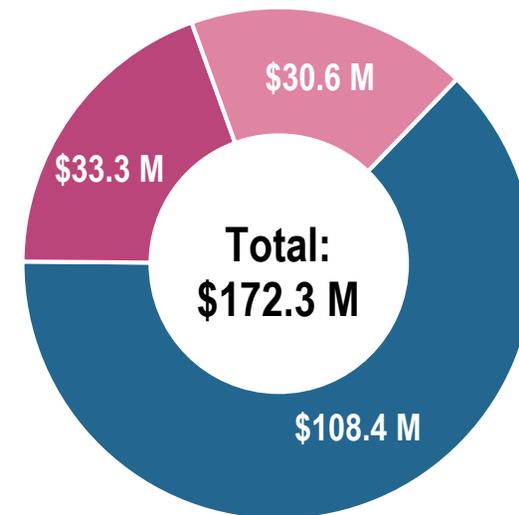
Nevada's commerce tax is levied on businesses generating over \$4 million in annual revenue, bringing in \$201.9 million during fiscal year 2018. While gaming revenue is excluded from the commerce tax as it is subject to other taxes, it is estimated that visitor spending and the tourism industry supported \$33.3 million in commerce tax collections, roughly 17 percent of the statewide total.⁹

Additionally, Nevada's modified business (payroll) tax generated \$582.0 million across Nevada in fiscal year 2018. As the state's largest

employer, the tourism industry in Clark County accounted for an estimated \$108.4 million in payments.¹⁰

In addition to these examples, the tourism industry also contributes directly or indirectly to collections of the insurance premium tax, real property transfer tax and property taxes, among others.

Exhibit 5
Other Significant Taxes Paid by Tourism Industry, FY 2018¹¹



■ Modified Business Tax ■ Commerce Tax ■ Liquor/Tobacco Taxes

⁸ Refer to the September 2017 brief of this Economic Impact Series for further detail.

⁹ Applied Analysis calculations based on data from the Nevada Department of Taxation and Department of Employment, Training and Rehabilitation.

¹⁰ Ibid.

¹¹ Sources: Nevada Department of Taxation, Nevada Department of Employment, Training and Rehabilitation, Applied Analysis

PROPERTY TAX ATTRIBUTABLE TO HOTELS AND HOTEL-CASINOS

Property taxes are paid by both individuals and businesses of all industries in Nevada, and much like with modified business and commerce taxes, the tourism industry is a significant contributor. In Clark County, hotels and hotel-casinos represented only 1.4 percent of improved acreage (excluding vacant land) in 2018 while accounting for 11.7 percent of assessed value and overall tax liability. Excluding residential property, hotels and hotel-casinos accounted for 41.2 percent of assessed value and tax liability. Hotel and hotel-casinos have an estimated tax liability of \$79,191 per acre, 8.2 times the average per acre of all improved acreage. Nevada's property tax has three components: a tax on land, a tax on improvements and a tax on personal property. For this analysis, property tax liability is estimated by applying the average countywide tax rate to each \$100 of assessed value (35 percent of taxable value). Note that the estimated tax liability shown below is not adjusted for potential exemptions or abatements that could apply to both residential and commercial properties.¹²

Exhibit 6
Clark County Taxable Property Value and Estimated Tax Liability, By Land Use, 2018¹³

Land Use	Acres	Share of Total	Taxable Value	Share of Total	Taxable Value Per Acre	Estimated Tax Liability	Estimated Tax Liability Per Acre
Residential	111,955	42.1%	\$170,874,129,080	71.7%	\$1,526,269	\$1,838,374,949	\$16,421
Other Commercial Properties	36,606	13.8%	\$28,807,771,597	12.1%	\$786,974	\$309,932,732	\$8,467
Hotels and Hotel-Casinos	3,780	1.4%	\$27,821,913,403	11.7%	\$7,360,717	\$299,326,229	\$79,191
Industrial	14,854	5.6%	\$8,898,249,971	3.7%	\$599,057	\$95,733,157	\$6,445
Minor Improvements	16,720	6.3%	\$1,055,997,966	0.4%	\$63,158	\$11,361,113	\$679
Transportation, Communication, Utilities	35,706	13.4%	\$478,335,506	0.2%	\$13,396	\$5,146,244	\$144
Non-Profit Community Properties	41,125	15.4%	\$422,643,506	0.2%	\$10,277	\$4,547,074	\$111
Ag, Ranching, Wildlife, Natural Resources	5,455	2.0%	\$15,995,840	0.0%	\$2,933	\$172,094	\$32
Total*	266,201	100.0%	\$238,375,036,869	100.0%	\$895,472	\$2,564,593,590	\$9,634

*Excludes vacant land

¹² See, Nevada State Legislature Assembly Bill 489 (2005).

¹³ Source: Applied Analysis based on data provided by the Clark County Assessor's Office and the Nevada Department of Taxation. Note that estimated tax liability and estimated tax liability per acre are intended for illustrative purposes only; these estimates do not take into account exemptions in any land use category, or abatements applied to residential (primary residences) or non-primary residential and commercial properties. Such exemptions and abatements would likely reduce the tax liability estimates shown above in varying degrees among various land uses. Variances in tax rate by parcel would also impact the estimated tax liability shown above, which was calculated utilizing the average countywide tax rate and total property tax revenue dollars projected for Clark County per the FY 2017-2018 Redbook published by the Nevada Department of Taxation.

Taxable value per acre of hotel and hotel-casino properties increased by 3.5 percent in 2018, rising from \$7.1 million to \$7.4 million. The average taxable value of these properties is nearly 10 times that of other commercial properties, which average roughly \$787,000. This disparity is the result of both the density of construction for most hotels and hotel-casinos, as well as the high level of investment that comes with their initial construction. This total will likely increase in coming years as new multi-billion-dollar properties, such as Resorts World Las Vegas and The Drew, are completed.

Hotel and hotel-casino companies continue to make up the majority of Clark County's largest property taxpayers. MGM Resorts International, Caesars Entertainment, Las Vegas Sands, Wynn Resorts, Station Casinos, Nevada Property 1 (Cosmopolitan) and Boyd Gaming, which are all directly linked to Southern Nevada's tourism industry, account for seven of the 10 highest assessed property taxpayers in Clark County. Collectively, these seven companies have total assessed property values of \$10.6 billion, an increase of 14.7 percent from their collective assessed values in 2017.

Exhibit 7
**Clark County Average Taxable Value per Acre,
By Land Use, 2018¹⁴**

Hotels, Hotel-Casinos	\$7,360,717
Residential	\$1,526,269
Other Commercial Properties	\$786,974
Industrial	\$599,057
Minor Improvements	\$63,158
Transportation, Comm, Utilities	\$13,396
Non-Profit	\$10,277
Agricultural, Natural Resources	\$2,933

¹⁴ Source: Applied Analysis based on data provided by the Clark County Assessor's Office and the Nevada Department of Taxation.

Exhibit 8
**Clark County 10 Highest Assessed Taxpayers
2018-2019 Secured and 2017-2018 Unsecured Tax Rolls¹⁵**

Rank	Taxpayer	Assessed Value
1	MGM Resorts International	\$4,499,272,037
2	Caesars Entertainment	\$2,144,272,433
3	NV Energy	\$1,803,093,727
4	Wynn Resorts Limited	\$1,112,597,471
5	Las Vegas Sands Corp.	\$1,036,719,867
6	Station Casinos, Inc.	\$857,275,430
7	Boyd Gaming Corp.	\$521,614,079
8	Howard Hughes Corp.	\$432,051,425
9	Eldorado Energy LLC	\$398,697,770
10	Nevada Property 1 LLC (Cosmopolitan)	\$398,201,833
Total		\$13,203,796,072

¹⁵ Source: Nevada Department of Taxation, Ten Highest Assessed Taxpayers Statewide and All Counties, 2017-2018 Secured/Unsecured Roll.

FOCUS ON THE LAS VEGAS CONVENTION SECTOR AND THE LVCC

Convention travelers are an important part of overall visitation to Southern Nevada, representing 6.5 million of the 42.1 million total visitors in 2018. Convention visitors tend to spend more per trip than the average leisure visitor and collectively spent \$6.3 billion in 2018, or 18.3 percent of total visitor spending in Southern Nevada. Of this spending, an estimated \$1.6 billion went towards food and beverage or shopping expenses and was subject to sales and use taxes, yielding \$128.4 million in sales taxes. On the year, the LVCC hosted roughly 19.5 percent of all convention-goers in Southern Nevada. Assuming an equal distribution of spending, LVCC visitors contributed an estimated \$25.0 million in sales taxes during 2018.

The convention segment also contributed significantly to the industry-specific tax collections in 2018, accounting for approximately 6.8 percent of total gaming expenditures, 29.9 percent of lodging expenditures and 10.2 percent of expenditures subject to the live entertainment tax made by visitors. Together this amounts to \$291.7 million in industry-specific tax collections, or 19.0 percent of the 2018 total for Clark County. Spending by visitors attending a convention or event at the LVCC represented 1.3 percent of total gaming expenditures, 5.8 percent of total lodging expenditures and 2.0 percent of total expenditures subject to the live entertainment tax during the period. Consequently, LVCC industry-specific tax collections totaled approximately \$56.8 million in fiscal year 2018, or 3.7 percent of the total visitor contributions.

Exhibit 9
Tax Collections by Segment (\$ in Millions), FY 2018

	Total Clark County	Convention Sector	Convention Percent of Total	LVCC	LVCC Percent of Total
Gaming Taxes ¹⁶	\$639.2	\$43.7	6.8%	\$8.5	1.3%
Transient Lodging Taxes ¹⁷	\$795.9	\$238.0	29.9%	\$46.3	5.8%
Live Entertainment Taxes ¹⁸	\$98.0	\$10.0	10.2%	\$2.0	2.0%
Industry-Specific Collections	\$1,533.1	\$291.7	19.0%	\$56.8	3.7%
Sales Tax Attributable to Visitors ¹⁹	\$762.5	\$128.4	16.8%	\$25.0	3.3%
Total Tax Collections	\$2,295.5	\$420.1	18.3%	\$81.8	3.6%

¹⁶ Includes gross gaming revenue percentage fees and other gaming-related taxes and fees.

¹⁷ Total transient lodging tax revenue reflects \$48.6 million in collections as reported by the Las Vegas Stadium Authority, which differs from the amount reported by the Department of Taxation.

¹⁸ Excludes live entertainment taxes paid by non-gaming entities due to lack of specific location information.

¹⁹ Estimates based on the 2018 Las Vegas Visitor Profile Survey, GLS Research. Refer to the April 2019 brief of this Economic Impact Series for further detail. Average spend profile of LVCC attendees is assumed to be similar to the broader convention traveler profile.

REDUCED TAX BURDEN FOR RESIDENTS

The conservatively-estimated \$2.3 billion that the tourism industry contributed to local public revenues in 2018 benefited residents of Clark County and Nevada via a significantly reduced tax burden. The costs of this revenue stream are largely borne by visitors, reducing the taxes that residents must pay to fund the current level of government services.

One of the most noticeable benefits of the tourism industry is that Nevada is one of just seven states in the country without an individual income tax, which funds roughly one-quarter of all state government revenues nationwide. Tourism-related public revenues also allow the rates of other state and local taxes, such as sales taxes and property taxes, to be lower than might otherwise be necessary.

Clark County is home to 2.2 million residents, according to 2018 population estimates from the U.S. Census Bureau.²⁰ On a per-capita basis, \$2.3 billion in tourism tax revenue equates to roughly \$1,029 in reduced tax burden for every man, woman and child living in the Southern Nevada, a 2.8 percent increase from 2017. When considering only adults, the reduced tax burden grows to \$1,348, while each household in Southern Nevada saved an average of \$2,849 in taxes in fiscal year 2018 due to tax revenues generated by the tourism industry through sales and use tax and industry-specific taxes.

Exhibit 10

Local Tax Savings Due to the Tourism Industry, FY 2018²¹

Per Resident in Clark County

\$1,029

Per Adult in Clark County

\$1,348

Per Household in Clark County

\$2,849

²⁰ U.S. Census Bureau annual population estimates, July 1, 2018.

²¹ Demographic data for Clark County from U.S. Census Bureau and Environics Analytics

METHODOLOGY

General information on taxes, tax rates and historical collection data were obtained from the Nevada Department of Taxation, Nevada Legislative Counsel Bureau, the Nevada Commission on Tourism, the Nevada Gaming Control Board, the Nevada Taxpayers Association, the LVCVA Finance Department, the Clark County Assessor's Office, the Office of the Clark County Treasurer and various local government publications.

Data on visitor estimates and spending was obtained from the Las Vegas Convention and Visitors Authority's Visitor Profile Study prepared by GLS Research. Adjusted visitor spending estimates were developed by AA; refer to the April 2019 brief of this Economic Impact Series for further detail.

Note, totals may not sum due to rounding.

ANALYSIS LIMITATIONS

This analysis used the best available data to estimate the share of various major tax payments attributable to the tourism industry, its employees and its patrons. It relies heavily on data reported by third-party data providers; and, although we have no reason to doubt the accuracy of these data, they have not been subjected to any auditing or review procedures by AA.

In some cases, data were either incomplete or inconsistent. Efforts were taken to minimize the impacts of these challenges, and we believe the analysis provides a fair and reasonable response to the fundamental question presented.

Finally, it is important to note that this is a preliminary undertaking that will be supplemented by on-going and future analyses. This report is not intended to be comprehensive and may not be appropriate for all purposes.

Appendix A

The following table contains a more detailed break-out of the industry-specific taxes collected in fiscal year 2018.

Exhibit 11
Industry-Specific Taxes Imposed on Hotels/Hotel-Casinos (\$ in Millions), FY 2018²²

Tax or Fee	Common Rate	Yield, Clark County	Clark County Share of State	Yield, Statewide
Transient Lodging Tax	Ranges from 5 to 16 percent statewide; 10 to 14 percent in Clark County	\$795.9	90.6%	\$878.9
Gross Gaming Revenue Percentage Fee	3.5 percent for first \$50,000 per month; 4.5 percent for next \$50,000 to \$134,000 per month; 6.75 percent for revenue over \$134,000 per month	\$578.2	84.6%	\$683.0
Annual Slot Tax	\$250 per machine per year	\$30.2	72.6%	\$41.6
Quarterly Non-restricted Slot Tax	\$20 per machine per quarter	\$7.6	72.9%	\$10.5
Quarterly Restricted Slot Tax	\$81 per machine per quarter for 1 to 5 machines; \$405 plus \$141 per machine in excess of 5 (to 15) per quarter	\$6.2	74.9%	\$8.3
Quarterly Game Fee	\$20,300 plus \$25 for each game over 35	\$5.1	79.2%	\$6.4
Annual Game Fee	\$16,000 plus \$200 for each game over 16	\$1.9	78.8%	\$2.4
Other Gaming Collections	Various	\$10.0	75.7%	\$13.2
Live Entertainment Tax (Gaming)	9 percent if occupancy is 200 or greater	\$98.0	97.2%	\$100.9
Live Entertainment Tax (Non-gaming) ²³	9 percent if occupancy is 200 or greater	N/A	N/A	\$24.5
Industry-Specific Collections		\$1,533.1	87.8%	\$1,745.2

²² Sources: Nevada Gaming Control Board; Nevada Department of Taxation; LVCVA Finance Department; Las Vegas Stadium Authority. Total transient lodging tax revenue reflects \$48.6 million in collections as reported by the Las Vegas Stadium Authority, which differs from the total reported by the Department of Taxation.

²³ Live entertainment taxes paid by non-gaming entities excluded from the total calculation due to lack of specific location information.