



1 Case No. 16-01-RTR

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4 STATE OF NEVADA

5 BEFORE THE NEVADA GAMING COMMISSION

6 In the Matter of:

7 TROPICANA LAUGHLIN, LLC, dba
8 TROPICANA LAUGHLIN HOTEL & CASINO
9 Claim for Refund of Gross Gaming Revenue
Tax for the month of September 2015.

STIPULATION FOR SETTLEMENT
AND ORDER

10 The Claimant, TROPICANA LAUGHLIN, LLC, dba TROPICANA LAUGHLIN HOTEL &
11 CASINO ("TROPICANA"), and the NEVADA GAMING CONTROL BOARD ("BOARD"),
12 hereby stipulate and agree that the Claim for Refund in Nevada Gaming Commission ("NGC"
13 or "Commission") Case No. 16-01-RTR shall be settled on the following terms and conditions:

14 1. On or about March 15, 2016, TROPICANA filed with the Commission a claim for a
15 tax refund (hereinafter "Claim for Refund") on gross revenue fees for the month of
16 September 2015, pursuant to Nevada Revised Statutes ("NRS") 463.370 and 463.387, and
17 NGC Regulation 6.180.

18 2. The BOARD, through its Audit Division, performed an investigation of the Claim for
19 Refund filed by TROPICANA and verified an over reporting of gaming revenue in the amount
20 of SEVEN HUNDRED FIFTY-THREE THOUSAND, FOUR HUNDRED EIGHTY-SIX and
21 01/100 DOLLARS (\$753,486.01). This over reporting was the result of multiple clerical errors
22 made by TROPICANA in preparing its September 2015 NGC tax return, in contravention of
23 NRS 463.0161.

24 3. The above stated over reporting amount is less than the original amount claimed by
25 TROPICANA in its Claim for Refund. The difference is due to numerous unexplained
26 variances which TROPICANA was unable to adequately substantiate. The revised amount of
27 over reporting set forth in the preceding paragraph was discussed with and agreed to by the
28 Director of Finance for TROPICANA, George O'Hara, on or about April 19, 2016.

Office of the Attorney General
Gaming Division
555 E. Washington Ave. Ste 3900
Las Vegas, Nevada 89101

1 4. The BOARD hereby agrees to refund, and TROPICANA hereby agrees to accept,
2 as full and final settlement of the Claim for Refund in NGC Case No. 16-01-RTR, FIFTY
3 THOUSAND, EIGHT HUNDRED SIXTY and 30/100 DOLLARS (\$50,860.30) in overpaid
4 gross gaming revenue fees, plus SEVEN HUNDRED FIFTY-EIGHT and 13/100 DOLLARS
5 (\$758.13) in accrued interest through May 19, 2016, with additional daily interest of THREE
6 and 82/100 DOLLARS (\$3.82) commencing on May 20, 2016, until the refund is paid in full.
7 Each party will bear its own attorney fees and costs.

8 5. This settlement is made for the purposes of avoiding litigation and economizing
9 resources and does not constitute an admission of liability on the part of TROPICANA or the
10 BOARD, nor shall it operate or be construed as any precedent for the validity or invalidity of
11 any legal position taken in this matter by either party. This settlement is made exclusively
12 between the BOARD and TROPICANA and no licensee may rely upon it for any purpose.

13 6. TROPICANA fully understands and voluntarily waives any right it may have to a
14 public hearing on the Claim for Refund in NGC Case No. 16-01-RTR, and its rights to pursue
15 judicial review in state district court or otherwise contest this matter in any court of competent
16 jurisdiction.

17 7. TROPICANA, for itself, its heirs, executors, administrators, successors, and
18 assigns, hereby releases, dismisses, and forever discharges the State of Nevada, the
19 Commission, the BOARD, the Nevada Attorney General and each of their members, agents,
20 and employees in their individual and representative capacities from any and all manner of
21 actions, causes of action, suits, debts, judgments, executions, claims, and demands
22 whatsoever known or unknown, in law and equity, that TROPICANA ever had, now has, may
23 have, or claims to have against any and all of the persons or entities named in this paragraph
24 arising out of, or by reason of, this Claim for Refund, NGC Case No. 16-01-RTR, or any other
25 matter relating thereto.

26 8. TROPICANA, for itself, its heirs, executors, administrators, successors, and
27 assigns, hereby indemnifies and holds harmless the State of Nevada, the Commission, the
28 BOARD, the Nevada Attorney General, and each of their members, agents, and employees,

1 in their individual and representative capacities, against any and all claims, suits, actions,
2 debts, damages, costs, charges, and expenses, including court costs and attorney's fees, and
3 against all liability, losses, and damages of any nature whatsoever that the persons and
4 entities named in this paragraph shall or may have at any time sustain or be put to by reason
5 of this Claim for Refund, NGC Case No. 16-01-RTR, or any other matter relating thereto.

6 9. TROPICANA enters into this Stipulation freely and voluntarily. TROPICANA
7 confirms that this settlement is not a result of force, threats, or any other type of coercion or
8 duress, but is the product of negotiations between representatives of TROPICANA and the
9 BOARD.

10 10. TROPICANA and the BOARD recognize and agree that the Commission has the
11 sole and absolute discretion to determine whether to accept this Stipulation for Settlement.
12 TROPICANA and the BOARD hereby waive any right they may have to challenge the
13 impartiality of the Commission to hear and consider the facts and matters embraced in the
14 Claim for Refund, NGC Case No. 16-01-RTR, in the event the Commission does not accept
15 this Stipulation for Settlement.

16 11. This Stipulation for Settlement shall not become effective until such time as the
17 Commission approves it. Such approval shall not constitute an admission of liability on the
18 part of the Commission.

19 12. TROPICANA fully understands and voluntarily waives the 21-day and the 5-day
20 notice requirements found under NRS 241.033 and 241.034, including the content

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1 requirements of such notices, in relation to any hearing before the Commission on this
2 settlement agreement that may be held.

3 DATED this 3rd day of May 2016

DATED this 4th day of May 2016

4 TROPICANA LAUGHLIN, LLC, dba
5 TROPICANA LAUGHLIN HOTEL &
6 CASINO

NEVADA GAMING CONTROL BOARD

7 By: 
8 GEORGE O'HARA
9 Director of Finance
10 Claimant's Representative


A.G. BURNETT, Chairman


SHAWN R. REID, Member


TERRY JOHNSON, Member

12 Submitted by:
13 ADAM PAUL LAXALT
14 Attorney General

15 By: 
16 EDWARD L. MAGAW
17 Deputy Attorney General
18 Gaming Division
19 (702) 486-3082

Attorneys for the Nevada Gaming Control Board

ORDER

IT IS SO ORDERED IN NGC CASE NO. 16-01-RTR.

21 DATED this 19th day of May, 2016.

NEVADA GAMING COMMISSION


24 TONY ALAMO, M.D., Chairman