



1 Case No. 17-01-RTR

2  
3  
4 STATE OF NEVADA

5 BEFORE THE NEVADA GAMING COMMISSION

6 In the Matter of: )

7 MEI-GSR HOLDINGS, LLC, dba )  
8 GRAND SIERRA RESORT AND CASINO )

STIPULATION FOR SETTLEMENT  
AND ORDER

9 Claim for Refund of Gross Gaming Tax for the )  
10 Periods of December 2013, February 2014, and )  
April 2014. )

11 The Claimant, MEI-GSR HOLDINGS, LLC, dba GRAND SIERRA RESORT AND  
12 CASINO (GSR), and the NEVADA GAMING CONTROL BOARD (BOARD) hereby  
13 stipulate and agree that the Claim for Refund in NGC Case No. 17-01-RTR shall be  
14 settled on the following terms and conditions:

15 1. On or about April 5, 2017, GSR filed with the Nevada Gaming Commission a  
16 claim for a tax refund for the periods of December 2013, February 2014, and April 2014,  
17 pursuant to Nevada Revised Statutes 463.370 and 463.387 and Nevada Gaming  
18 Commission Regulation 6.180.

19 2. The BOARD, through its Audit Division, performed an investigation of the  
20 claim for Refund filed by GSR and verified an overstatement of taxable gross gaming  
21 revenue in the amount of \$1,026,442.15. This overstatement is a result of GSR  
22 improperly including non-negotiable free play wagering credits in reported slot revenue.

23 3. The BOARD agrees to refund, and GSR agrees to accept, as full and final  
24 settlement of the Claim for Refund, in Case No. 17-01-RTR, \$69,284.85 in gross gaming  
25 revenue tax, plus \$5,414.78 in accrued interest through February 20, 2017. Each party  
26 will bear its own attorney fees and costs.

27 4. Pursuant to NRS 463.387(6), no interest shall accrue subsequent to February  
28 20, 2017, due to the fact the Board advised GSR in a letter dated November 22, 2016, of