

- 1 Case No. 14-12-RTR
- Case No. 14-13-RTR
- 2 Case No. 14-14-RTR
- Case No. 14-15-RTR
- 3 Case No. 14-16-RTR
- Case No. 14-17-RTR
- 4 Case No. 14-18-RTR
- Case No. 14-19-RTR
- 5 Case No. 14-20-RTR
- Case No. 14-21-RTR
- 6 Case No. 14-22-RTR

8 STATE OF NEVADA

9 BEFORE THE NEVADA GAMING COMMISSION

10 In the Matters of:)

11 PHWLV, LLC, dba PLANET HOLLYWOOD)
RESORT & CASINO (14-12-RTR))
12 Claim for Refund of Live Entertainment Tax)
for the Period of June 2012 through)
13 August 2014;)

14 PARIS LAS VEGAS OPERATING COMPANY,)
LLC, dba PARIS LAS VEGAS (14-13-RTR))
15 Claim for Refund of Live Entertainment Tax)
for the Period of June 2012 through)
16 July 2014;)

17 PARBALL NEWCO, LLC, dba BALLY'S LAS)
VEGAS (14-14-RTR))
18 Claim for Refund of Live Entertainment Tax)
for the Period of June 2012 through)
19 July 2014;)

20 DESERT PALACE, INC., dba CAESARS)
PALACE (14-15-RTR))
21 Claim for Refund of Live Entertainment Tax)
for the Period of June 2013 through)
22 August 2014;)

23 HARVEY'S TAHOE MANAGEMENT)
COMPANY, INC., dba HARVEYS RESORT)
24 HOTEL/CASINO AND HARRAH'S CASINO)
HOTEL LAKE TAHOE (14-16-RTR))
25 Claim for Refund of Live Entertainment Tax)
for the Period of June 2012 through)
26 June 2014;)

27 HARRAH'S LAS VEGAS, LLC, dba)
HARRAH'S CASINO HOTEL LAS VEGAS)
28 (14-17-RTR))

**STIPULATION FOR SETTLEMENT
AND ORDER**

- 1 Claim for Refund of Live Entertainment Tax)
for the Period of March 2014 through)
2 July 2014;)
- 3 3535 LV NEWCO, LLC, dba THE LINQ HOTEL)
AND CASINO (14-18-RTR))
4 Claim for Refund of Live Entertainment Tax)
for the period of July 2011 through July 2014;)
5)
- 6 FLAMINGO LAS VEGAS OPERATING)
COMPANY, LLC, dba FLAMINGO LAS)
VEGAS (14-19-RTR))
7 Claim for Refund of Live Entertainment Tax)
for the Period of July 2011 through)
8 July 2014;)
- 9 HARRAH'S LAUGHLIN, LLC, dba HARRAH'S)
LAUGHLIN (14-20-RTR))
10 Claim for Refund of Live Entertainment Tax)
for the Period of March 2014 through)
11 July 2014;)
- 12 RIO PROPERTIES, LLC, dba RIO ALL-SUITE)
HOTEL & CASINO (14-21-RTR))
13 Claim for Refund of Live Entertainment Tax)
for the Period of June 2012 through)
14 July 2014;)
- 15 CAESARS ENTERTAINMENT OPERATING)
COMPANY, INC., dba HARRAH'S CASINO)
16 HOTEL RENO (14-22-RTR))
Claim for Refund of Live Entertainment Tax)
17 for the period of June 2012 through June 2014.)

18 The Claimants, PHWLTV, LLC, dba PLANET HOLLYWOOD RESORT & CASINO
19 (14-12-RTR), PARIS LAS VEGAS OPERATING COMPANY, LLC, dba PARIS LAS VEGAS
20 (14-13-RTR), PARBALL NEWCO, LLC, dba BALLY'S LAS VEGAS (14-14-RTR), DESERT
21 PALACE, INC., dba CAESARS PALACE (14-15-RTR), HARVEYS TAHOE MANAGEMENT
22 COMPANY, INC., dba HARVEYS RESORT HOTEL/CASINO AND HARRAH'S CASINO
23 HOTEL LAKE TAHOE (14-16-RTR), HARRAH'S LAS VEGAS, LLC, dba HARRAH'S CASINO
24 HOTEL LAS VEGAS (14-17-RTR), 3535 LV NEWCO, LLC, dba THE LINQ HOTEL AND
25 CASINO (14-18-RTR), FLAMINGO LAS VEGAS OPERATING COMPANY, LLC, dba
26 FLAMINGO LAS VEGAS (14-19-RTR), HARRAH'S LAUGHLIN, LLC, dba HARRAH'S
27 LAUGHLIN (14-20-RTR), RIO PROPERTIES, LLC, dba RIO ALLSUITE HOTEL & CASINO
28 (14-21-RTR), and CAESARS ENTERTAINMENT OPERATING COMPANY, INC., dba

1 HARRAH'S CASINO HOTEL RENO (14-22-RTR) (hereinafter collectively "CLAIMANTS"), and
2 the Respondent, STATE GAMING CONTROL BOARD (hereinafter "BOARD"), hereby
3 stipulate and agree that the Claims for Refund filed in Nevada Gaming Commission
4 (hereinafter "NGC" or "Commission") Case Nos. 14-12-RTR, 14-13-RTR, 14-14-RTR,
5 14-15-RTR, 14-16-RTR, 14-17-RTR, 14-18-RTR, 14-19-RTR, 14-20-RTR, 14-21-RTR and
6 14-22-RTR shall be settled on the following terms and conditions:

7 1. On or about October 29, 2014, each of the CLAIMANTS filed with the Commission a
8 claim for a tax refund (hereinafter collectively "Claims for Refund") on Live Entertainment Tax
9 (hereinafter "LET") for the various periods set forth in the above caption, pursuant to Nevada
10 Revised Statute (hereinafter "NRS") 368A.260 and 463.387, Nevada Administrative Code
11 (hereinafter "NAC") 368A.520, and NGC Regulation 6.180.

12 2. The BOARD, through its Audit Division, performed an investigation of the Claims for
13 Refund filed by the CLAIMANTS and verified the overstatement of live entertainment taxable
14 revenue in the following amounts:

15 a. PHWLTV, LLC, dba PLANET HOLLYWOOD RESORT & CASINO (NGC Case No.
16 14-12-RTR): TWO MILLION, NINE HUNDRED SIXTY-EIGHT THOUSAND, SEVEN
17 HUNDRED THIRTY-NINE and 36/100 DOLLARS (\$2,968,739.36);

18 b. PARIS LAS VEGAS OPERATING COMPANY, LLC, dba PARIS LAS VEGAS (NGC
19 Case No. 14-13-RTR): ONE MILLION, TWO HUNDRED TWENTY-EIGHT THOUSAND, NINE
20 HUNDRED NINETY-TWO and 68/100 DOLLARS (\$1,228,992.68)

21 c. PARBALL NEWCO, LLC, dba BALLY'S LAS VEGAS (NGC Case No. 14-14-RTR):
22 THREE HUNDRED EIGHTY-SIX THOUSAND, SIX HUNDRED FIFTY-FOUR and 74/100
23 DOLLARS (\$386,654.74);

24 d. DESERT PALACE, INC., dba CAESARS PALACE (NGC Case No. 14-15-RTR):
25 THREE HUNDRED FOUR THOUSAND, EIGHT HUNDRED FIFTY-FOUR and 14/100
26 DOLLARS (\$304,854.14);

27 e. HARVEYS TAHOE MANAGEMENT COMPANY, INC., dba HARVEYS RESORT
28 HOTEL/CASINO AND HARRAH'S CASINO HOTEL LAKE TAHOE (NGC Case No.

1 14-16-RTR): ONE HUNDRED FORTY-FOUR THOUSAND, SEVEN HUNDRED NINETY-NINE
2 and 02/100 DOLLARS (\$144,799.02);

3 f. HARRAH'S LAS VEGAS, LLC, dba HARRAH'S CASINO HOTEL LAS VEGAS
4 (NGC Case No. 14-17-RTR): FORTY-THREE THOUSAND, THREE HUNDRED THIRTY-
5 NINE and 23/100 DOLLARS (\$43,339.23);

6 g. 3535 LV NEWCO, LLC, dba THE LINQ HOTEL AND CASINO (NGC Case No.
7 14-18-RTR): EIGHTY FIVE THOUSAND, NINE HUNDRED TWENTY-EIGHT and 29/100
8 (\$85,928.29);

9 h. FLAMINGO LAS VEGAS OPERATING COMPANY, LLC, dba FLAMINGO LAS
10 VEGAS (NGC Case No. 14-19-RTR): SIX HUNDRED FIFTY-FIVE THOUSAND, THREE
11 HUNDRED FOUR and 95/100 DOLLARS (\$655,304.95);

12 i. HARRAH'S LAUGHLIN, LLC, dba HARRAH'S LAUGHLIN (NGC Case No. 14-20-
13 RTR): NINE THOUSAND, EIGHT HUNDRED TWENTY-FOUR and 03/100 DOLLARS
14 (\$9,824.03);

15 j. RIO PROPERTIES, LLC, dba RIO ALL-SUITE HOTEL & CASINO (NGC Case No.
16 14-21-RTR): ONE MILLION, ONE HUNDRED FORTY-ONE THOUSAND, FIVE HUNDRED
17 TWENTY-EIGHT and 62/100 DOLLARS (\$1,141,528.62); and

18 k. CAESARS ENTERTAINMENT OPERATING COMPANY, INC., dba HARRAH'S
19 CASINO HOTEL RENO (NGC Case No. 14-22-RTR): THIRTY-NINE THOUSAND, NINE
20 HUNDRED EIGHTY-SEVEN and 06/100 DOLLARS (\$39,987.06).

21 3. Each of the overstatements of LET set forth above was the result of the CLAIMANTS'
22 inclusion of nontaxable service charges in reported LET revenue in contravention of NRS
23 368A.200(2)(b).

24 4. The BOARD agrees to refund, and the CLAIMANTS agree to accept, as full and final
25 settlement of the Claims for Refund, the following amounts:

26 a. PHWLTV, LLC, dba PLANET HOLLYWOOD RESORT & CASINO (NGC Case No.
27 14-12-RTR): TWO HUNDRED THIRTEEN THOUSAND, FIFTY-FOUR and 44/100 DOLLARS
28 (\$213,054.44), plus FIVE THOUSAND, THREE HUNDRED NINETY and 64/100 DOLLARS

1 (\$5,390.64) in accrued interest through January 29, 2015, with additional daily interest of
2 FIFTEEN and 32/100 DOLLARS (\$15.32) commencing on January 30, 2015, until the refund
3 is paid in full;

4 b. PARIS LAS VEGAS OPERATING COMPANY, LLC, dba PARIS LAS VEGAS (NGC
5 Case No. 14-13-RTR): ONE HUNDRED TWENTY-TWO THOUSAND, EIGHT HUNDRED
6 NINETY-NINE and 31/100 DOLLARS (\$122,899.31), plus FOUR THOUSAND, NINE
7 HUNDRED SEVENTY-SIX and 62/100 DOLLARS (\$4,976.62) in accrued interest through
8 January 29, 2015, with additional daily interest of EIGHT and 84/100 DOLLARS (\$8.84)
9 commencing on January 30, 2015, until the refund is paid in full;

10 c. PARBALL NEWCO, LLC, dba BALLY'S LAS VEGAS (NGC Case No. 14-14-RTR):
11 THIRTY-EIGHT THOUSAND, SIX HUNDRED SIXTY-FIVE and 47/100 DOLLARS
12 (\$38,665.47), plus ONE THOUSAND, FIVE HUNDRED SEVEN and 26/100 DOLLARS
13 (\$1,507.26) in accrued interest through January 29, 2015, with additional daily interest of
14 TWO and 78/100 DOLLARS (\$2.78) commencing on January 30, 2015, until the refund is paid
15 in full;

16 d. DESERT PALACE, INC., dba CAESARS PALACE (NGC Case No. 14-15-RTR):
17 THIRTY THOUSAND, FOUR HUNDRED EIGHTY-FIVE 43/100 DOLLARS (\$30,485.43), plus
18 SIX HUNDRED NINETY-SEVEN and 57/100 DOLLARS (\$697.57) in accrued interest through
19 January 29, 2015, with additional daily interest of TWO and 19/100 DOLLARS (\$2.19)
20 commencing on January 30, 2015, until the refund is paid in full;

21 e. HARVEYS TAHOE MANAGEMENT COMPANY, INC., dba HARVEYS RESORT
22 HOTEL/CASINO AND HARRAH'S CASINO HOTEL LAKE TAHOE (NGC Case No.
23 14-16-RTR): FOURTEEN THOUSAND, FOUR HUNDRED SEVENTY-NINE and 93/100
24 DOLLARS (\$14,479.93), plus FIVE HUNDRED FORTY-TWO and 17/100 DOLLARS
25 (\$542.17) in accrued interest through January 29, 2015, with additional daily interest of ONE
26 and 04/100 DOLLARS (\$1.04) commencing on January 30, 2015, until the refund is paid in
27 full;

28

1 f. HARRAH'S LAS VEGAS, LLC, dba HARRAH'S CASINO HOTEL LAS VEGAS
2 (NGC Case No. 14-17-RTR): FOUR THOUSAND, THREE HUNDRED THIRTY-THREE
3 and 92/100 DOLLARS (\$4,333.92), plus SEVENTY-TWO and 46/100 DOLLARS (\$72.46) in
4 accrued interest through January 29, 2015, with additional daily interest of 31/100 DOLLARS
5 (\$.31) commencing on January 30, 2015, until the refund is paid in full;

6 g. 3535 LV NEWCO, LLC, dba THE LINQ HOTEL AND CASINO (NGC Case No.
7 14-18-RTR): EIGHT THOUSAND, FIVE HUNDRED NINETY-TWO and 80/100 (\$8,592.80),
8 plus THREE HUNDRED EIGHTY-FOUR and 70/100 DOLLARS (\$384.70) in accrued interest
9 through January 29, 2015, with additional daily interest of 62/100 DOLLARS (\$.62)
10 commencing on January 30, 2015, until the refund is paid in full;

11 h. FLAMINGO LAS VEGAS OPERATING COMPANY, LLC, dba FLAMINGO LAS
12 VEGAS (NGC Case No. 14-19-RTR): SIXTY-FIVE THOUSAND, FIVE HUNDRED THIRTY
13 and 49/100 DOLLARS (\$65,530.49), plus TWO THOUSAND, THREE HUNDRED
14 THIRTY-NINE and 52/100 DOLLARS (\$2,339.52) in accrued interest through January 29,
15 2015, with additional daily interest of FOUR and 71/100 DOLLARS (\$4.71) commencing on
16 January 30, 2015, until the refund is paid in full;

17 i. HARRAH'S LAUGHLIN, LLC, dba HARRAH'S LAUGHLIN (NGC Case No. 14-20-
18 RTR): NINE HUNDRED EIGHTY-TWO and 39/100 (\$982.39), plus SIXTEEN and 41/100
19 DOLLARS (\$16.41) in accrued interest through January 29, 2015, with additional daily interest
20 of 07/100 DOLLARS (\$.07) commencing on January 30, 2015, until the refund is paid in full;

21 j. RIO PROPERTIES, LLC, dba RIO ALL-SUITE HOTEL & CASINO (NGC Case No.
22 14-21-RTR): ONE HUNDRED FOURTEEN THOUSAND, ONE HUNDRED FIFTY-TWO and
23 88/100 DOLLARS (\$114,152.99), plus FOUR THOUSAND, THREE HUNDRED TWELVE
24 and 09/100 DOLLARS (\$4,312.09) in accrued interest through January 29, 2015, with
25 additional daily interest of EIGHT and 21/100 DOLLARS (\$8.21) commencing on January 30,
26 2015, until the refund is paid in full; and

27 k. CAESARS ENTERTAINMENT OPERATING COMPANY, INC., dba HARRAH'S
28 CASINO HOTEL RENO (NGC Case No. 14-22-RTR): THREE THOUSAND, NINE HUNDRED

1 NINETY-EIGHT and 66/100 DOLLARS (\$3,998.66), plus ONE HUNDRED THIRTY-FOUR and
2 68/100 DOLLARS (\$134.68) in accrued interest through January 29, 2015, with additional
3 daily interest of 29/100 DOLLARS (\$.29) commencing on January 30, 2015, until the refund is
4 paid in full.

5 5. Each party will bear its own attorney fees and costs.

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

11 7. The CLAIMANTS fully understand and voluntarily waive any right they may have to a
12 public hearing on the Claims for Refund in NGC Case Nos. 14-12-RTR, 14-13-RTR,
13 14-14-RTR, 14-15-RTR, 14-16-RTR, 14-17-RTR, 14-18-RTR, 14-19-RTR, 14-20-RTR,
14 14-21-RTR and 14-22-RTR, and their right to pursue judicial review in state district court or
15 otherwise contest these matters in any court of competent jurisdiction.

16 8. The CLAIMANTS, for themselves, their heirs, executors, administrators, successors,
17 and assigns, hereby release, dismiss, and forever discharge the State of Nevada, the
18 Commission, the BOARD, the Nevada Attorney General and each of their members, agents,
19 and employees in their individual and representative capacities from any and all manner of
20 actions, causes of action, suits, debts, judgments, executions, claims, and demands
21 whatsoever known or unknown, in law and equity, that the CLAIMANTS ever had, now have,
22 may have, or claim to have against any and all of the persons or entities named in this
23 paragraph arising out of, or by reason of, the Claims for Refund, NGC Case Nos. 14-12-RTR,
24 14-13-RTR, 14-14-RTR, 14-15-RTR, 14-16-RTR, 14-17-RTR, 14-18-RTR, 14-19-RTR,
25 14-20-RTR, 14-21-RTR and 14-22-RTR, or any other matter relating thereto.

26 9. The CLAIMANTS, for themselves, their heirs, executors, administrators, successors,
27 and assigns, hereby indemnify and hold 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 the Claims for Refund, NGC Case Nos. 14-12-RTR, 14-13-RTR, 14-14-RTR, 14-15-RTR,
6 14-16-RTR, 14-17-RTR, 14-18-RTR, 14-19-RTR, 14-20-RTR, 14-21-RTR and 14-22-RTR, or
7 any other matter relating thereto.

8 10. The CLAIMANTS enter into this Stipulation freely and voluntarily. The CLAIMANTS
9 confirm that this settlement is not a result of force, threats, or any other type of coercion or
10 duress, but is the product of negotiations between representatives of the CLAIMANTS and the
11 BOARD.

12 11. The CLAIMANTS and the BOARD recognize and agree that the Commission has the
13 sole and absolute discretion to determine whether to accept this Stipulation for Settlement.
14 The CLAIMANTS and the BOARD hereby waive any right they may have to challenge the
15 impartiality of the Commission to hear and consider the facts and matters embraced in the
16 Claim for Refund, NGC Case Nos. 14-12-RTR, 14-13-RTR, 14-14-RTR, 14-15-RTR,
17 14-16-RTR, 14-17-RTR, 14-18-RTR, 14-19-RTR, 14-20-RTR, 14-21-RTR and 14-22-RTR, in
18 the event the Commission does not accept this Stipulation for Settlement.

19 12. This Stipulation for Settlement shall not become effective until such time as the
20 Commission approves it. Such approval shall not constitute an admission of liability on the
21 part of the Commission.

22 13. By his signature below, GARY SELESNER, Regional President of Las Vegas
23 Operations and Senior Vice President, Desert Palace, Inc., d/b/a Caesars Palace the
24 authorized representative for each Claimant listed in the above caption, affirmatively

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1 represents to the BOARD and Commission that he has full authority to enter into this
2 stipulation on behalf of each Claimant listed in the above caption.

3 Dated this 15th day of January, 2015.

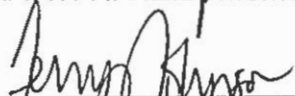
Dated this 28th day of January, 2015.


4 PHWLV, LLC, dba PLANET HOLLYWOOD
5 RESORT & CASINO (14-12-RTR); PARIS
6 LAS VEGAS OPERATING COMPANY, LLC,
7 dba PARIS LAS VEGAS (14-13-RTR);
8 PARBALL NEWCO, LLC, dba BALLY'S LAS
9 VEGAS (14-14-RTR); DESERT PALACE,
10 INC., dba CAESARS PALACE (14-15-RTR);
11 HARVEYS TAHOE MANAGEMENT
12 COMPANY, INC., dba HARVEYS RESORT
13 HOTEL/CASINO and HARRAH'S CASINO
14 HOTEL LAKE TAHOE (14-16-RTR);
15 HARRAH'S LAS VEGAS, LLC, dba
16 HARRAH'S CASINO HOTEL LAS VEGAS
17 (14-17-RTR); 3535 LV NEWCO, LLC, dba
18 THE LINQ HOTEL AND CASINO
19 (14-18-RTR); FLAMINGO LAS VEGAS
20 OPERATING COMPANY, LLC, dba
21 FLAMINGO LAS VEGAS (14-19-RTR);
22 HARRAH'S LAUGHLIN, LLC, dba
23 HARRAH'S LAUGHLIN (14-20-RTR); RIO
24 PROPERTIES, LLC, dba RIO ALL-SUITE
25 HOTEL & CASINO(14-21-RTR); and
26 CAESARS ENTERTAINMENT OPERATING
27 COMPANY, INC., dba HARRAH'S CASINO
28 HOTEL RENO (14-22-RTR).

STATE GAMING CONTROL BOARD


A.G. BURNETT, Chairman

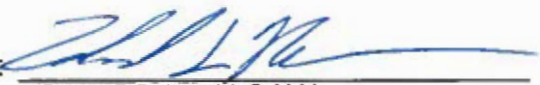

SHAWN R. REID, Member


TERRY JOHNSON, Member

17 By: 
18 GARY SELESNER
19 Regional President, Las Vegas
20 Operations
21 and Senior Vice President
22 Desert Palace, Inc., d/b/a Caesars Palace
23 3570 Las Vegas Boulevard South
24 Las Vegas, Nevada 89109-8969

22 Submitted by:

23 ADAM PAUL LAXALT
24 Attorney General

25 By: 
26 EDWARD L. MAGAW
27 Deputy Attorney General
28 Gaming Division, (702) 486-3082
Attorneys for STATE GAMING CONTROL BOARD

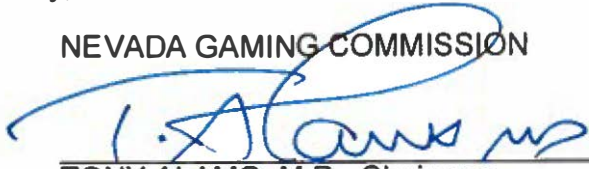
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ORDER

IT IS SO ORDERED IN NGC CASE NOS. 14-12-RTR, 14-13-RTR, 14-14-RTR, 14-15-RTR, 14-16-RTR, 14-17-RTR, 14-18-RTR, 14-19-RTR, 14-20-RTR, 14-21-RTR and 14-22-RTR.

DATED this 29th day of January, 2015

NEVADA GAMING COMMISSION



TONY ALAMO, M.D., Chairman