



1 Case No. 17-01-RTR

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

STIPULATION FOR SETTLEMENT
AND ORDER

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