



1 Case No. 17-03-RTR

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3

STATE OF NEVADA

4

BEFORE THE NEVADA GAMING COMMISSION

5 In the Matter of:

6 STOCKMAN'S CASINO
7 Claim for Refund of Gross Revenue Fees
8 for the period of January 1, 2011 through
9 December 31, 2016.

STIPULATION FOR
SETTLEMENT AND ORDER

9 The Claimant, STOCKMAN'S CASINO ("STOCKMAN'S"), and the NEVADA
10 GAMING CONTROL BOARD ("BOARD"), hereby stipulate and agree that the Claim for
11 Refund in Nevada Gaming Commission ("NGC" or "Commission") Case No. 17-03-RTR
12 shall be settled on the following terms and conditions:

13 1. On or about June 20, 2017, STOCKMAN'S filed with the Commission a claim
14 for refund of overpaid gross revenue fees ("Claim for Refund") for the period of January 1,
15 2011 through December 31, 2016, pursuant to Nevada Revised Statute ("NRS") 463.370
16 and 463.387, and NGC Regulation 6.180.

17 2. Because the statute of limitations set forth under NRS 463.387(7) only allows a
18 licensee to claim a refund for the overpayment of gross gaming revenue up to five years
19 prior to the date the claim is filed, the time period covered by the present Claim for
20 Refund had to be adjusted to cover only the overpayments made during the period of
21 June 20, 2012 through December 31, 2016. This adjustment resulted in the amount of the
22 refund provided in this Stipulation for Settlement and Order ("Stipulation for
23 Settlement") being lower than the amount requested in STOCKMAN'S Claim for Refund.

24 3. The BOARD, through its Audit Division, performed an investigation of the
25 Claim for Refund filed by STOCKMAN'S for the adjusted time period described in
26 paragraph two above and verified a total over reporting of gaming revenue in the amount
27 of FOUR HUNDRED FOURTEEN THOUSAND, FOUR HUNDRED THREE and 70/100
28 DOLLARS (\$414,403.70). This over reporting was the result of STOCKMAN'S failure to

1 deduct bonus payouts from reported slot revenue pursuant to NRS 463.3715(3) and to
2 deduct its pro-rata share of IGT wide area progressive contributions from reported slot
3 revenue pursuant to NRS 463.3715(5).

4 4. The BOARD hereby agrees to refund, and STOCKMAN'S hereby agrees to
5 accept, as full and final settlement of the Claim for Refund in NGC Case No. 17-03-
6 RTR, TWENTY-SEVEN THOUSAND, NINE HUNDRED SEVENTY-TWO and
7 26/100 DOLLARS (\$27,972.26) in overpaid gross gaming revenue fees, plus
8 ONE THOUSAND, NINE HUNDRED EIGHTY-NINE and 08/100 DOLLARS
9 (\$1,989.08) in accrued interest through August 24, 2017, with additional
10 daily interest of TWO and 39/100 DOLLARS (\$2.39) commencing August 25,
11 2017, until the refund is paid in full. Each party will bear its own attorney
12 fees and costs.

13 5. This settlement is made for the purposes of avoiding litigation and
14 economizing resources and does not constitute an admission of liability on
15 the part of STOCKMAN'S or the BOARD, nor shall it operate or be
16 construed as any precedent for the validity or invalidity of any legal
17 position taken in this matter by either party. This settlement is made
18 exclusively between STOCKMAN'S and the BOARD and no licensee may rely
19 upon it for any purpose.

20 6. STOCKMAN'S fully understands and voluntarily waives any right it
21 may have to a public hearing on the Claim for Refund in NGC Case
22 No.17-03-RTR, and its rights to pursue judicial review in state district
23 court or otherwise contest this matter in any court of competent
24 jurisdiction.

25 7. STOCKMAN'S, for itself, its heirs, executors, administrators,
26 successors, and assigns, hereby releases, dismisses, and forever discharges
27 the State of Nevada, the Commission, the BOARD, the Nevada Attorney
28 General, and each of their members, agents, and employees, in their

1 individual, official, and representative capacities from any and all manner
2 of actions, causes of action, suits, debts, judgments, executions, claims, and
3 demands whatsoever known or unknown, in law and equity, that
4 STOCKMAN'S ever had, now has, may have, or claims to have against any
5 and all of the persons or entities named in this paragraph arising out of, or
6 by reason of, this Claim for Refund, NGC Case No. 17-03-RTR, or any other
7 matter related thereto.

8 8. STOCKMAN'S, for itself, its heirs, executors, administrators,
9 successors, and assigns, hereby indemnifies and holds harmless the State of
10 Nevada, the Commission, the BOARD, the Nevada Attorney General, and
11 each of their members, agents, and employees, in their individual, official,
12 and representative capacities against any and all claims, suits, actions,
13 debts, damages, costs, charges, and expenses, including court costs and
14 attorney's fees, and against all liability, losses, and damages, of any nature
15 whatsoever, that the persons and entities named in this paragraph shall or
16 may have at any time sustain or be put to by reason of this Claim for
17 Refund, NGC Case No. 17-03-RTR, or any other matter relating thereto.

18 9. STOCKMAN'S enters into this Stipulation freely and voluntarily.
19 STOCKMAN'S confirms that this settlement is not a result of force, threats,
20 or any other type of coercion or duress, but is the product of negotiations
21 between representatives of STOCKMAN'S and the BOARD.

22 10. STOCKMAN'S and the BOARD recognize and agree that the
23 Commission has the sole and absolute discretion to determine whether to
24 accept this Stipulation for Settlement. STOCKMAN'S and the BOARD
25 hereby waive any right they may have to challenge the impartiality of the
26 Commission to hear and consider the facts and matters embraced in the
27 Claim for Refund, NGC Case No. 17-03-RTR, in the event the Commission
28 does not accept this Stipulation for Settlement.

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

4 12. STOCKMAN'S fully understands and voluntarily waives the 21-day
5 and the 5-day notice requirements found under NRS 241.033 and 241.034,
6 including the content requirements of such notices, in relation to any
7 hearing before the Commission on this Stipulation for Settlement that may
8 be held.

9 DATED this 31 day of July 2017.

DATED this 3rd day of August 2017.

10 STOCKMAN'S CASINO

NEVADA GAMING CONTROL BOARD

11 By: Cyndy Carter
12 CYNDY CARTER
13 Northern Division Director of
14 Finance

A.G. Burnett
15 A.G. BURNETT, CHAIRMAN

Shawn R. Reid
16 SHAWN R. REID, MEMBER

Terry Johnson
17 TERRY JOHNSON, MEMBER

18 Submitted by:

19 ADAM PAUL LAXALT
20 Attorney General

21 By: Edward L. Magaw
22 EDWARD L. MAGAW
23 Deputy Attorney General
24 Gaming Division, (702) 486-3082
25 Attorneys for the Nevada Gaming Control Board

26 **ORDER**

27 IT IS SO ORDERED IN NGC CASE NO. 17-03-RTR.

28 DATED this 24th day of August, 2017

NEVADA GAMING COMMISSION

Tony Alamo
TONY ALAMO, M.D., Chairman