



1 Case No. 16-02-RTR

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3

STATE OF NEVADA

4

BEFORE THE NEVADA GAMING COMMISSION

5

In the Matter of: )

6

WENDOVER CASINOS, INC., dba )

7

MONTEGO BAY CASINO/RESORT )

STIPULATION FOR SETTLEMENT  
AND ORDER

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Claim for Refund of Gross Gaming Tax for )  
the Periods of February 2013 through )  
September 2013 and October 2015. )

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The Claimant, WENDOVER CASINOS, INC., dba MONTEGO BAY CASINO

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RESORT (MONTEGO), and the NEVADA GAMING CONTROL BOARD (BOARD)

12

hereby stipulate and agree that the Claim for Refund in NGC Case No. 16-02-RTR shall

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be settled on the following terms and conditions:

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1. On or about September 1, 2016, MONTEGO filed with the Nevada Gaming

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Commission a claim for a tax refund for the period of February 2013 through September

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2013 and October 2015 pursuant to Nevada Revised Statutes 463.370 and 463.387 and

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Nevada Gaming Commission Regulation 6.180.

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2. The BOARD, through its Audit Division, performed an investigation of the claim

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for Refund filed by MONTEGO and verified an overstatement of taxable gross gaming

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revenue in the amount of \$186,925.00. This overstatement is a result of MONTEGO

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overstating table game revenue.

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3. The BOARD agrees to refund, and MONTEGO agrees to accept, as full and final

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settlement of the Claim for Refund, in Case No. 16-02-RTR, \$12,617.44 in gross gaming

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revenue tax, plus \$730.09 in accrued interest through November 17, 2016, plus additional

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daily interest of \$0.95 commencing November 18, 2016, until the refund is paid. Each

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party will bear its own attorney fees and costs.

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4. This settlement is made for the purposes of avoiding litigation and economizing

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resources and does not constitute an admission of liability on the part of MONTEGO or

1 the BOARD, nor shall it operate or be construed as any precedent for the validity or  
2 invalidity of any legal position taken in this matter by either party. This settlement is  
3 made exclusively between the BOARD and MONTEGO, and no licensee may rely upon it  
4 for any purpose.

5 5. MONTEGO fully understands and voluntarily waives any right it may have to a  
6 public hearing on the Claim for Refund in NGC Case No. 16-02-RTR, and its right to  
7 pursue judicial review in state district court or otherwise contest this matter in any court  
8 of competent jurisdiction.

9 6. MONTEGO, for itself, its heirs, executors, administrators, successors, and  
10 assigns, hereby releases, dismisses, and forever discharges the State of Nevada, the  
11 Nevada Gaming Commission, the Nevada Gaming Control Board, the Nevada Attorney  
12 General and each of their members, agents, and employees in their individual and  
13 representative capacities from any and all manner of actions, causes of action, suits,  
14 debts, judgments, executions, claims, and demands whatsoever known or unknown, in  
15 law and equity, that MONTEGO ever had, now has, may have, or claims to have against  
16 any and all of the persons or entities named in this paragraph arising out of, or by reason  
17 of, this Claim for Refund, NGC Case No. 16-02-RTR, or any other matter relating thereto.

18 7. MONTEGO, for itself, its heirs, executors, administrators, successors, and  
19 assigns, hereby indemnifies and holds harmless the State of Nevada, the Nevada Gaming  
20 Commission, the Nevada Gaming Control Board, the Nevada Attorney General, and each  
21 of their members, agents, and employees in their individual and representative capacities  
22 against any and all claims, suits, actions, debts, damages, costs, charges, and expenses,  
23 including court costs and attorney's fees, and against all liability, losses, and damages of  
24 any nature whatsoever that the persons and entities named in this paragraph shall or  
25 may have at any time sustain or be put to by reason of this Claim for Refund, NGC Case  
26 No. 16-02-RTR, or any other matter relating thereto.

27 8. MONTEGO enters into this stipulation freely and voluntarily. MONTEGO  
28 confirms that this settlement is not a result of force, threats, or any other type of coercion



1 or duress, but is the product of negotiations between representatives of MONTEGO and  
2 the BOARD.

3 9. MONTEGO and the BOARD recognize and agree that the Nevada Gaming  
4 Commission has the sole and absolute discretion to determine whether to accept this  
5 Stipulation for Settlement. MONTEGO and the BOARD hereby waive any right they  
6 may have to challenge the impartiality of the Nevada Gaming Commission to hear and  
7 consider the facts and matters embraced in the MONTEGO Claim for Refund, NGC Case  
8 No. 16-02-RTR, in the event the Nevada Gaming Commission does not accept this  
9 Stipulation for Settlement.

10 10. This Stipulation for Settlement shall not become effective until such time as  
11 the Nevada Gaming Commission approves it. Such approval shall not constitute an  
12 admission of liability on the part of the Nevada Gaming Commission.

13 DATED this 4<sup>th</sup> day of November, 2016.

14 WENDOVER CASINOS, INC.  
15 dba MONTEGO BAY CASINO RESORT

16 By: [Signature]  
17 GARY LEWIS  
18 Vice President, Wendover Operations  
19 100 Wendover Boulevard  
20 West Wendover, Nevada 89883  
21 Claimant

NEVADA GAMING CONTROL BOARD

[Signature]  
A.G. BURNETT, Chairman  
[Signature]  
SHAWN R. REID, Member  
[Signature]  
TERRY JOHNSON, Member

19 Submitted by:  
20 ADAM PAUL LAXALT  
21 Attorney General  
22 By: [Signature]  
23 JOHN S. MICHELA  
24 Senior Deputy Attorney General  
25 Gaming Division  
26 775-687-2134  
27 Attorneys for the Nevada Gaming Control Board

**ORDER**

26 IT IS SO ORDERED in NGC Case No. 16-02-RTR.  
27 DATED this 17<sup>th</sup> day of November, 2016.

28 NEVADA GAMING COMMISSION  
[Signature]  
TONY ALAMO, M.D., Chairman