



Case No. 17-02-RTR

STATE OF NEVADA

BEFORE THE NEVADA GAMING COMMISSION

In the Matter of:
M.S.W., INC., dba
MAIN STREET STATION HOTEL,
CASINO AND BREWERY
Claim for Refund of Gross Gaming Tax for
the Periods of December 2015 through
September 2016.

STIPULATION FOR
SETTLEMENT AND ORDER

The Claimant, M.S.W., INC., dba MAIN STREET STATION HOTEL, CASINO
AND BREWERY (MSW), and the NEVADA GAMING CONTROL BOARD (BOARD),
hereby stipulate and agree that the Claim for Refund in NGC Case No. 17-02-RTR shall
be settled on the following terms and conditions:

1. On or about April 24, 2017, MSW filed with the Nevada Gaming Commission a
claim for a tax refund for the periods of December 2015 through September 2016,
pursuant to Nevada Revised Statutes 463.370 and 463.387 and Nevada Gaming
Commission Regulation 6.180.

2. The BOARD, through its Audit Division, performed an investigation of the
claim for Refund filed by MSW and verified an overstatement of taxable gross gaming
revenue in the amount of \$893,289.00. This overstatement is a result of MSW not
deducting certain bonus payouts associated with a promotion which were allowed as
deductions.

3. The BOARD agrees to refund, and MSW agrees to accept, as full and final
settlement of the Claim for Refund, in Case No. 17-02-RTR, \$60,297.02 in gross gaming
revenue tax, plus \$2,066.51 in accrued interest through August 24, 2017, plus additional
daily interest of \$5.16 commencing August 25, 2017, until the refund is paid. Each party

1 will bear its own attorney fees and costs.

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

8 5. MSW fully understands and voluntarily waives any right it may have to a
9 public hearing on the Claim for Refund, in NGC Case No. 17-02-RTR, and its right to
10 pursue judicial review in state district court or otherwise contest this matter in any court
11 of competent jurisdiction.

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

21 7. MSW, for itself, its heirs, executors, administrators, successors, and assigns,
22 hereby indemnifies and holds harmless the State of Nevada, the Nevada Gaming
23 Commission, the Nevada Gaming Control Board, the Nevada Attorney General, and each
24 of their members, agents, and employees in their individual and representative capacities
25 against any and all claims, suits, actions, debts, damages, costs, charges, and expenses,
26 including court costs and attorney's fees, and against all liability, losses, and damages of
27 any nature whatsoever that the persons and entities named in this paragraph shall or
28 may have at any time sustain or be put to by reason of this Claim for Refund, NGC Case

1 No. 17-02-RTR, or any other matter relating thereto.

2 8. MSW enters into this Stipulation freely and voluntarily. MSW confirms that
3 this settlement is not a result of force, threats, or any other type of coercion or duress, but
4 is the product of negotiations between representatives of MSW and the BOARD.

5 9. MSW and the BOARD recognize and agree that the Nevada Gaming
6 Commission has the sole and absolute discretion to determine whether to accept this
7 Stipulation for Settlement. MSW and the BOARD hereby waive any right they may have
8 to challenge the impartiality of the Nevada Gaming Commission to hear and consider the
9 facts and matters embraced in the MSW Claim for Refund, NGC Case No. 17-02-RTR, in
10 the event the Nevada Gaming Commission does not accept this Stipulation for
11 Settlement.

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

4 DATED this 9th day of August, 2017.

5 M.S.W., INC., dba MAIN STREET
6 STATION HOTEL, CASINO AND BREWERY

STATE GAMING CONTROL BOARD

7 By: Brian A. Larson
8 BRIAN A. LARSON
9 Executive Vice President
10 General Counsel
11 Boyd Gaming Corporation
12 3883 Howard Hughes Parkway
Ninth Floor
Las Vegas, Nevada 89169

A.G. Burnett
A.G. BURNETT, Chairman

Shawn R. Reid
SHAWN R. REID, Member

Terry Johnson
TERRY JOHNSON, Member

13 Claimant

14 Submitted by:

15 ADAM PAUL LAXALT
16 Attorney General

17 By: John S. Michela
18 JOHN S. MICHELA
19 Senior Deputy Attorney General
20 Gaming Division
Telephone: (775) 687-2126
Attorneys for the State Gaming Control Board

21 **ORDER**

22 IT IS SO ORDERED in NGC Case No. 17-02-RTR.

23 DATED this 24th day of August, 2017.

24 NEVADA GAMING COMMISSION

25 Tony Alamo
26 TONY ALAMO, M.D., Chairman
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