



1 Case No. 21-01-RTR

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STATE OF NEVADA
BEFORE THE NEVADA GAMING COMMISSION

In the Matter of:)
WILLIAM HILL U.S. HOLDCO, INC.)
Claim for Refund)

STIPULATION FOR SETTLEMENT
AND ORDER

11 The Claimant, WILLIAM HILL U.S. HOLDCO, INC. (WILLIAM HILL), and the
12 NEVADA GAMING CONTROL BOARD (BOARD) hereby stipulate and agree that the
13 Claim for Refund in Case No. 21-01-RTR shall be settled on the following terms:

14 1. On or about December 9, 2021, WILLIAM HILL filed with the Nevada Gaming
15 Commission a Claim for Refund for gross gaming revenue taxes based on over-reported
16 interactive gaming revenue for July 1, 2019 through June 30, 2021 pursuant to Nevada
17 Revised Statutes (NRS) 463.387 and Nev. Gaming Comm'n. Reg. 6.180.

18 2. The BOARD reviewed the Claim for Refund and confirmed that WILLIAM HILL
19 over-reported interactive gross gaming revenue for on-line poker tournaments during the
20 relevant period. The result is an over-payment of gross gaming revenue taxes for such
21 period in the amount of \$1,695,798.71.

22 3. The BOARD agrees to refund, and WILLIAM HILL agrees to accept, as full and
23 final settlement of the Claim for Refund, in Case No. 21-01-RTR, ONE MILLION SIX
24 HUNDRED NINETY FIVE THOUSAND SEVEN HUNDRED NINETY EIGHT
25 DOLLARS AND SEVENTY ONE CENTS (\$1,695,798.71) plus interest in the amount of
26 \$63,714.11 through February 17, 2020, for a total of ONE MILLION SEVEN HUNDRED
27 FIFTY NINE THOUSAND FIVE HUNDRED TWELVE DOLLARS AND EIGHTY TWO
28 CENTS (\$1,759,512.82), with interest continuing to accrue at \$121.96 for each day

1 thereafter that the claim remains unpaid.

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 the BOARD or
4 WILLIAM HILL, 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 WILLIAM HILL and no licensee may rely
7 upon it for any purpose.

8 5. WILLIAM HILL fully understands and voluntarily waives any right it may have
9 to a public hearing on the Claim for Refund, in Case No. 21-01-RTR, and its right to
10 pursue judicial review of the Claim for Refund in state district court or otherwise contest
11 this matter in any court of competent jurisdiction.

12 6. WILLIAM HILL, for itself, its heirs, executors, administrators, successors, and
13 assigns, hereby releases, dismisses, and forever discharges the State of Nevada, the
14 Nevada Gaming Commission, the Nevada Gaming Control Board, the Nevada Attorney
15 General and each of their members, agents, and employees in their individual and
16 representative capacities from any and all manner of actions, causes of action, suits,
17 debts, judgments, executions, claims, and demands whatsoever known or unknown, in
18 law and equity, that WILLIAM HILL ever had, now has, may have, or claims to have
19 against any and all of the persons or entities named in this paragraph arising out of, or by
20 reason of, this Claim for Refund, Case No. 21-01-RTR, or any other matter relating
21 thereto.

22 7. WILLIAM HILL, for itself, its heirs, executors, administrators, successors, and
23 assigns, hereby indemnifies and holds harmless the State of Nevada, the Nevada Gaming
24 Commission, the Nevada Gaming Control Board, the Nevada Attorney General, and each
25 of their members, agents, and employees in their individual and representative capacities
26 against any and all claims, suits, actions, debts, damages, costs, charges, and expenses,
27 including court costs and attorney's fees, and against all liability, losses, and damages of
28 any nature whatsoever that the persons and entities named in this paragraph shall or

1 may have at any time sustain or be put to by reason of this Claim for Refund, Case No.
2 21-01-RTR, or any other matter relating thereto.

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

7 9. WILLIAM HILL affirmatively represents that if WILLIAM HILL, this
8 Stipulation and Order, and/or any amounts distributed under this Stipulation and Order
9 are subject to, or will become subject to, the jurisdiction of any bankruptcy court that the
10 bankruptcy court's approval is not necessary for this Stipulation and Order to become
11 effective, or the bankruptcy court has already approved this Stipulation and Order.
12 WILLIAM HILL further affirmatively represents that any amounts distributed under
13 this Stipulation and Order may be paid directly to WILLIAM HILL, and WILLIAM HILL
14 will distribute these amounts in accordance with any bankruptcy court order or
15 bankruptcy court approved bankruptcy plan directing how these amounts shall be
16 distributed.

17 10. WILLIAM HILL and the BOARD recognize and agree that the Nevada Gaming
18 Commission has the sole and absolute discretion to determine whether to accept this
19 Stipulation for Settlement. WILLIAM HILL and the BOARD hereby waive any right they
20 may have to challenge the impartiality of the Nevada Gaming Commission to hear and
21 consider the facts and matters embraced in the Claim for Refund, Case No. 21-01-RTR, in
22 the event the Nevada Gaming Commission does not accept this Stipulation for
23 Settlement.

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

4 DATED this 23rd day of February, 2022.

6 WILLIAM HILL U.S. HOLDCO, INC.

NEVADA GAMING CONTROL BOARD


7
8 By: 
9 Eric Hession (Feb 8, 2022 09:15 PST)
10 ERIC HESSION, Co-President


J. BRIN GIBSON, Chairman


PHILIP KATSAROS, Member


BRITTNIE WATKINS, Member

14 Submitted by:
15 AARON FORD
16 Attorney General

17 By: 
18 MICHAEL P. SOMPS
19 Senior Deputy Attorney General
20 Attorneys for Nevada Gaming Control Board

21 **ORDER**

22 IT IS SO ORDERED IN CASE NO. 21-01-RTR.

23 DATED this 17th day of March, 2022.

24 NEVADA GAMING COMMISSION

25 
26 JENNIFER FOGLIATTI, Chairwoman