



1 Case No. 24-01-RTR

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4

STATE OF NEVADA

5

BEFORE THE NEVADA GAMING COMMISSION

6

In the Matter of:

STIPULATION FOR SETTLEMENT AND ORDER

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NEVADA RESTAURANT SERVICES,
INC. dba
DOTTY'S CASINO, DOTTY'S #5,
DOTTY'S #6, DOTTY'S #8, DOTTY'S
CASINO #9, DOTTY'S #10, DOTTY'S #12,
DOTTY'S #15, DOTTY'S CASINO #17,
DOTTY'S #32, DOTTY'S #35, DOTTY'S
#37, DOTTY'S CASINO #46, DOTTY'S
#55, DOTTY'S #62, DOTTY'S #65,
DOTTY'S #71, DOTTY'S #72, DOTTY'S
#76, DOTTY'S #77, DOTTY'S #78,
DOTTY'S #79, DOTTY'S #82, DOTTY'S
#83, DOTTY'S #91, DOTTY'S #107,
DOTTY'S #108, DOTTY'S #111, DOTTY'S
#112, DOTTY'S #113, LA VILLITA #117,
POINTS CASINO #130, POINTS
CASINO #131, DOTTY'S #151,
BOURBON STREET SPORTS BAR #159,
BOURBON STREET SPORTS BAR #161,
POINTS CASINO #168, BOURBON
STREET SPORTS BAR #178, POINTS
CASINO #211, HOOVER DAM LODGE,
and LAUGHLIN RIVER LODGE

22

Claim for Refund of Gross Gaming Tax for
the Periods of August 2021 through
March 2024.

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The Claimant, NEVADA RESTAURANT SERVICES, INC. (NRSI), and the
NEVADA GAMING CONTROL BOARD (BOARD), hereby stipulate and agree that the
Claim for Refund in NGC Case No. 24-01-RTR shall be settled on the following terms and
conditions:

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- 1. On or about June 3, 2024, NRSI filed with the Nevada Gaming Commission a

1 claim for a tax refund for the periods of August 2021 through March 2024, pursuant to
2 Nevada Revised Statutes 463.370 and 463.387 and Nevada Gaming Commission
3 Regulation 6.180.

4 2. The BOARD, through its Tax and License and Audit Divisions, performed an
5 investigation of the Claim for Refund filed by NRSI and verified an overstatement of
6 taxable gross gaming revenue in the amount of \$ 46,947,565.62. This overstatement is a
7 result of NRSI not properly deducting wagered cashable electronic promotion amounts from
8 gross revenue.

9 3. The BOARD agrees to refund, and NRSI agrees to accept, as full and final
10 settlement of the Claim for Refund, in Case No. 24-01-RTR, \$ 3,120,197.28. NRSI agrees
11 to forego any and all interest set out in NRS 463.387(6) for this matter. Each party will
12 bear its own attorney fees and costs.

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

19 5. NRSI fully understands and voluntarily waives any right it may have to a public
20 hearing on the Claim for Refund, in NGC Case No. 24-01-RTR, and its right to pursue
21 judicial review in state district court or otherwise contest this matter in any court of
22 competent jurisdiction.

23 6. NRSI, for itself, its heirs, executors, administrators, agents, officers, directors,
24 shareholders, partners, members, representatives, employees, affiliates, successors, and
25 assigns, hereby completely releases, dismisses, and forever discharges the State of Nevada,
26 the Nevada Gaming Commission, the Nevada Gaming Control Board, the Nevada Attorney
27 General and each of their members, agents, and employees in their individual, official, and
28 representative capacities from any and all manner of actions, causes of action, suits, debts,

1 judgments, executions, claims, obligations, losses, liens, damages, and demands
2 whatsoever known or unknown, fixed or contingent, liquidated or unliquidated, suspected
3 or claimed in law and equity, that NRSI ever had, now has, may have, or claims to have
4 against any and all of the persons or entities named in this paragraph arising out of, or by
5 reason of, this Claim for Refund, NGC Case No. 24-01-RTR, or any other matter relating
6 thereto.

7 7. NRSI, for itself, its heirs, executors, administrators, agents, officers, directors,
8 shareholders, partners, members, representatives, employees, affiliates, successors, and
9 assigns, hereby defends, indemnifies, and holds harmless the State of Nevada, the Nevada
10 Gaming Commission, the Nevada Gaming Control Board, the Nevada Attorney General,
11 and each of their members, agents, and employees in their official, individual, and
12 representative capacities from and against any and all claims, suits, actions, debts,
13 damages, costs, charges, and expenses, including court costs and attorney's fees, and
14 against all liability, losses, demands, and damages of any nature whatsoever that the
15 persons and entities named in this paragraph shall or may have at any time sustain or be
16 put to by reason of this Claim for Refund, NGC Case No. 24-01-RTR, or any other matter
17 relating thereto.

18 8. Notwithstanding any other provisions in this Stipulation (including, without
19 limitation, paragraphs 6 and 7, above) the BOARD and NRSI agree that by entering into
20 this Stipulation, NRSI has not waived or released any rights to proceed with its claim for
21 refund filed with the Nevada Gaming Commission on or about September 23, 2024, Case
22 no. 24-02-RTR. The BOARD and NRSI further agree that the BOARD does not waive or
23 release any rights to defend, contest, or otherwise respond to such claim for refund.

24 9. NRSI enters into this Stipulation freely and voluntarily. NRSI confirms that this
25 settlement is not a result of force, threats, or any other type of coercion or duress, but is
26 the product of negotiations between representatives of NRSI and the BOARD.

27 10. NRSI and the BOARD recognize and agree that the Nevada Gaming Commission
28 has the sole and absolute discretion to determine whether to accept this Stipulation for

1 Settlement. NRSI and the BOARD hereby waive any right they may have to challenge the
2 impartiality of the Nevada Gaming Commission to hear and consider the facts and matters
3 embraced in the NRSI Claim for Refund, NGC Case No. 24-01-RTR, in the event the
4 Nevada Gaming Commission does not accept this Stipulation for Settlement.

5 11. NRSI, by executing this Stipulation for Settlement, affirmatively waives all
6 notices required by law for this matter including, but not limited to, notices concerning
7 consideration of the character or misconduct of a person (Nevada Revised Statute (NRS)
8 241.033), notices concerning consideration of administrative action against a person (NRS
9 241.034), and notices concerning hearings before the Nevada Gaming Commission (NRS
10 463.312). Regardless of the waiver of legal notice requirements, the BOARD and Nevada
11 Gaming Commission will attempt to provide reasonable notice of the time and place of the
12 hearing. NRSI shall provide any electronic mail addresses to the Executive Secretary
13 (nrupert@gcb.nv.gov) at which it would like to receive such reasonable notice. Further, in
14 negotiating this Stipulation for Settlement, NRSI acknowledges that the BOARD has
15 provided NRSI with the date and time of the Nevada Gaming Commission hearing during
16 which the BOARD anticipates the Nevada Gaming Commission will consider approving
17 this Stipulation for Settlement.

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

4 DATED this _____ day of October 2024.

5 NEVADA RESTAURANT SERVICES, INC. STATE GAMING CONTROL BOARD

6
7 By:

8 
KANNON SMITH
General Counsel
Nevada Restaurant Service, Inc.
P.O. Box 90835
Las Vegas, Nevada 89193
Claimant

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KIRK D. HENDRICK, Chair

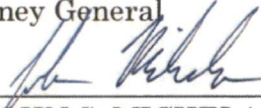
10 _____
BRITTNIE WATKINS, PhD, Member

11 _____
HON. GEORGE ASSAD (RET.), Member

12 Submitted by:

13 AARON D. FORD
14 Attorney General

15 By:

16 
17 JOHN S. MICHELA
18 Senior Deputy Attorney General
19 Gaming Division
20 Telephone: (775) 687-2118
21 Attorneys for the State Gaming
22 Control Board

23 **ORDER**

24 IT IS SO ORDERED in NGC Case No. 24-01-RTR.

25 DATED this ^{4th} day of ^{November} ~~October~~ 2024.

26 NEVADA GAMING COMMISSION

27 
28 HON. JENNIFER P. TOGLIATTI, Chair

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

4 DATED this 15th day of October 2024.

5 NEVADA RESTAURANT SERVICES, INC. STATE GAMING CONTROL BOARD

6
7 By: _____

8 KANNON SMITH
9 General Counsel
10 Nevada Restaurant Service, Inc.
11 P.O. Box 90835
12 Las Vegas, Nevada 89193
13 Claimant

14 
15 KIRK D. HENDRICK, Chair

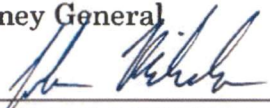
16 
17 BRITTNIE WATKINS, PhD, Member

18 
19 HON. GEORGE ASSAD (RET.), Member

20 Submitted by:

21 AARON D. FORD
22 Attorney General

23 By: _____

24 
25 JOHN S. MICHELA
26 Senior Deputy Attorney General
27 Gaming Division
28 Telephone: (775) 687-2118
Attorneys for the State Gaming
Control Board

ORDER

IT IS SO ORDERED in NGC Case No. 24-01-RTR.

DATED this _____ day of October 2024.

NEVADA GAMING COMMISSION

HON. JENNIFER P. TOGLIATTI, Chair