



Case No. 24-02-RTR

STATE OF NEVADA

BEFORE THE NEVADA GAMING COMMISSION

In the Matter of:

**STIPULATION FOR  
SETTLEMENT AND ORDER**

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

Claim for Refund of Gross Gaming Tax for  
the Periods of September 23, 2019,  
through August 24, 2021.

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. 24-02-RTR shall be settled on the following terms and  
conditions:

1. On or about September 23, 2024, NRSI filed with the Nevada Gaming

1 Commission a claim for a tax refund for the periods of September 23, 2019, through August  
2 24, 2021, pursuant to Nevada Revised Statutes 463.370 and 463.387 and Nevada Gaming  
3 Commission Regulation 6.180.

4 2. The BOARD, through its Tax and License, Audit, and Technology Divisions,  
5 performed an investigation of the Claim for Refund filed by NRSI and verified an  
6 overstatement of taxable gross gaming revenue in the amount of \$27,376,841.39. This  
7 overstatement is a result of NRSI not properly deducting wagered cashable electronic  
8 promotion amounts from gross revenue.

9 3. The BOARD and NRSI agree that the refund amount due to NRSI is  
10 \$1,752,241.66. However, in recognition of BOARD agent time of approximately 302 hours  
11 required to verify the refund amount, NRSI and the BOARD agree that the refund amount  
12 due shall be offset by \$60,400.00. Based on this, the BOARD agrees to refund, and NRSI  
13 agrees to accept, as full and final settlement of the Claim for Refund, in Case No. 24-02-  
14 RTR, \$1,691,841.66. NRSI agrees to forego any and all interest set out in NRS 463.387(6)  
15 for this matter. Each party will bear its own attorney fees and costs.

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

22 5. NRSI fully understands and voluntarily waives any right it may have to a public  
23 hearing on the Claim for Refund, in NGC Case No. 24-02-RTR, and its right to pursue  
24 judicial review in state district court or otherwise contest this matter in any court of  
25 competent jurisdiction.

26 6. NRSI, for itself, its heirs, executors, administrators, agents, officers, directors,  
27 shareholders, partners, members, representatives, employees, affiliates, successors, and  
28 assigns, hereby completely releases, dismisses, and forever discharges the State of Nevada,

1 the Nevada Gaming Commission, the Nevada Gaming Control Board, the Nevada Attorney  
2 General and each of their members, agents, and employees in their individual, official, and  
3 representative capacities from any and all manner of actions, causes of action, suits, debts,  
4 judgments, executions, claims, obligations, losses, liens, damages, and demands  
5 whatsoever known or unknown, fixed or contingent, liquidated or unliquidated, suspected  
6 or claimed in law and equity, that NRSI ever had, now has, may have, or claims to have  
7 against any and all of the persons or entities named in this paragraph arising out of, or by  
8 reason of, this Claim for Refund, NGC Case No. 24-02-RTR, or any other matter relating  
9 thereto.

10 7. NRSI, for itself, its heirs, executors, administrators, agents, officers, directors,  
11 shareholders, partners, members, representatives, employees, affiliates, successors, and  
12 assigns, hereby defends, indemnifies, and holds harmless the State of Nevada, the Nevada  
13 Gaming Commission, the Nevada Gaming Control Board, the Nevada Attorney General,  
14 and each of their members, agents, and employees in their official, individual, and  
15 representative capacities from and against any and all claims, suits, actions, debts,  
16 damages, costs, charges, and expenses, including court costs and attorney's fees, and  
17 against all liability, losses, demands, and damages of any nature whatsoever that the  
18 persons and entities named in this paragraph shall or may have at any time sustain or be  
19 put to by reason of this Claim for Refund, NGC Case No. 24-02-RTR, or any other matter  
20 relating thereto.

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

24 9. NRSI and the BOARD recognize and agree that the Nevada Gaming Commission  
25 has the sole and absolute discretion to determine whether to accept this Stipulation for  
26 Settlement. NRSI and the BOARD hereby waive any right they may have to challenge the  
27 impartiality of the Nevada Gaming Commission to hear and consider the facts and matters  
28 embraced in the NRSI Claim for Refund, NGC Case No. 24-02-RTR, in the event the

1 Nevada Gaming Commission does not accept this Stipulation for Settlement.

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

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1 11. 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 20<sup>th</sup> day of June 2025.

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

  
KIRK D. HENDRICK, Chair

  
HON. GEORGE ASSAD (RET.), Member

  
CHANDENI K. SENDALL, Member

14 Submitted by:

15 AARON D. FORD  
16 Attorney General

17 By: 

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

22 **ORDER**

23 IT IS SO ORDERED in NGC Case No. 24-02-RTR.

24 DATED this 24<sup>th</sup> day of July 2025.

25 NEVADA GAMING COMMISSION

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28 HON. JENNIFER P. TOGLIATTI, Chair