

RECEIVED/FILED

OCT 22 2026

NEVADA GAMING COMMISSION
CARSON CITY, NEVADA



Case No. 26-01-RTR

STATE OF NEVADA

BEFORE THE NEVADA GAMING COMMISSION

In the Matter of:

NEVADA RESTAURANT SERVICES
dba LAUGHLIN RIVER LODGE

STIPULATION FOR
SETTLEMENT AND ORDER

Claim for Refund of Gross Gaming Tax for
the Periods of January 1, 2025, through
March 31, 2025.

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. 26-01-RTR shall be settled on the following terms and conditions:

1. On or about August 10, 2026, NRSI filed with the Nevada Gaming Commission a claim for a tax refund for the periods of January 1, 2025, through March 31, 2025, 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 NRSI and verified an overstatement of taxable gross gaming revenue in the amount of \$1,021,621.31. This overstatement resulted in \$68,959.44 in overpaid percentage fees. This overstatement is a result of NRSI not properly deducting wagered cashable electronic promotion amounts from gross revenue.

3. The BOARD agrees to refund, and NRSI agrees to accept, as full and final settlement of the Claim for Refund, in Case No. 26-01-RTR, \$68,959.44. NRSI agrees to forego any and all interest set out in NRS 463.387(6) for this matter. Each party will bear its own attorney fees and costs.

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

7 5. NRSI fully understands and voluntarily waives any right it may have to a
8 public hearing on the Claim for Refund, in NGC Case No. 26-01-RTR, and its right to
9 pursue judicial review in state district court or otherwise contest this matter in any court
10 of competent jurisdiction.

11 6. NRSI, for itself, its heirs, executors, administrators, agents, officers, directors,
12 shareholders, partners, members, representatives, employees, affiliates, successors, and
13 assigns, hereby completely releases, dismisses, and forever discharges the State of Nevada,
14 the Nevada Gaming Commission, the Nevada Gaming Control Board, the Nevada Attorney
15 General and each of their members, agents, and employees in their individual, official, and
16 representative capacities from any and all manner of actions, causes of action, suits, debts,
17 judgments, executions, claims, obligations, losses, liens, damages, and demands
18 whatsoever known or unknown, fixed or contingent, liquidated or unliquidated, suspected
19 or claimed in law and equity, that NRSI ever had, now has, may have, or claims to have
20 against any and all of the persons or entities named in this paragraph arising out of, or by
21 reason of, this Claim for Refund, NGC Case No. 26-01-RTR, or any other matter relating
22 thereto.

23 7. NRSI, for itself, its heirs, executors, administrators, agents, officers, directors,
24 shareholders, partners, members, representatives, employees, affiliates, successors, and
25 assigns, hereby defends, indemnifies, and holds harmless the State of Nevada, the Nevada
26 Gaming Commission, the Nevada Gaming Control Board, the Nevada Attorney General,
27 and each of their members, agents, and employees in their official, individual, and
28 representative capacities from and against any and all claims, suits, actions, debts,

1 damages, costs, charges, and expenses, including court costs and attorney's fees, and
2 against all liability, losses, demands, and damages of any nature whatsoever that the
3 persons and entities named in this paragraph shall or may have at any time sustain or be
4 put to by reason of this Claim for Refund, NGC Case No. 26-01-RTR, or any other matter
5 relating thereto.

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

9 9. NRSI and the BOARD recognize and agree that the Nevada Gaming
10 Commission has the sole and absolute discretion to determine whether to accept this
11 Stipulation for Settlement. NRSI and the BOARD hereby waive any right they may have
12 to challenge the impartiality of the Nevada Gaming Commission to hear and consider the
13 facts and matters embraced in the NRSI Claim for Refund, NGC Case No. 26-01-RTR, in
14 the event the Nevada Gaming Commission does not accept this Stipulation for Settlement.

15 10. NRSI, by executing this Stipulation for Settlement, affirmatively waives all
16 notices required by law for this matter including, but not limited to, notices concerning
17 consideration of the character or misconduct of a person (Nevada Revised Statute (NRS)
18 241.033), notices concerning consideration of administrative action against a person (NRS
19 241.034), and notices concerning hearings before the Nevada Gaming Commission (NRS
20 463.312). Regardless of the waiver of legal notice requirements, the BOARD and Nevada
21 Gaming Commission will attempt to provide reasonable notice of the time and place of the
22 hearing. NRSI shall provide any electronic mail addresses to the Executive Secretary
23 (nrupert@gcb.nv.gov) at which it would like to receive such reasonable notice. Further, in
24 negotiating this Stipulation for Settlement, NRSI acknowledges that the BOARD has
25 provided NRSI with the date and time of the Nevada Gaming Commission hearing during
26 which the BOARD anticipates the Nevada Gaming Commission will consider approving
27 this Stipulation for Settlement.

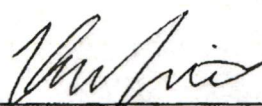
28 ///

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

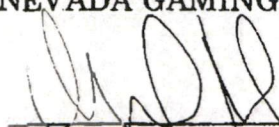
DATED this 16th day of September 2026.

NEVADA RESTAURANT SERVICES, INC.

NEVADA GAMING CONTROL BOARD

By: 

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

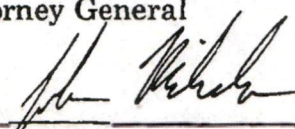

MIKE DREITZER, Chair


HON. GEORGE ASSAD (RET.), Member


CHANDENI K. SENDALL, Member

Submitted by:

AARON D. FORD
Attorney General

By: 

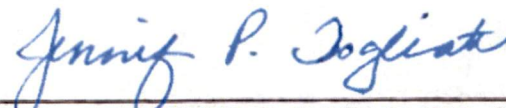
JOHN S. MICHELA
Senior Deputy Attorney General
Gaming Division
Telephone: (775) 687-2118
Attorneys for the State
Gaming Control Board

ORDER

IT IS SO ORDERED in NGC Case No. 26-01-RTR.

DATED this 22 day of October 2026.

NEVADA GAMING COMMISSION


HON. JENNIFER P. TOGLIATTI, Chair