

# CLARK COUNTY BOARD OF COMMISSIONERS

## AGENDA ITEM

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**Petitioner:** Vincent Queano, Director of Business License

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**Recommendation:**

**Approve the Settlement Agreement and Mutual Release in the matter of Clark County, et. al. v. Paris Las Vegas Operating Company, LLC d/b/a Paris Las Vegas, Nevada Supreme Court Case No. 81913; and authorize the Director of Business License to sign the Agreement; and consider other matters properly related thereto. (For possible action)**

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**FISCAL IMPACT:**

Fund #:	N/A	Fund Name:	N/A
Fund Center:	N/A	Funded PGM/Grant:	N/A
Amount:	N/A		
Description:	N/A		
Additional Comments:	Court fees, attorney fees, and other expenses related to the appeal.		

**BACKGROUND:**

Under Sections 4.08.010 and 4.08.055 of the County Code, operators of transient lodging establishments and resort hotels are responsible for collecting taxes from transient guests in accordance with the Code and promptly remitting payment to the County.

During an audit of Paris Las Vegas' transient lodging taxes for the period of January 1, 2013, through December 31, 2015, County auditors determined that Paris Las Vegas owed unpaid taxes, penalties, and interest. After the County Manager affirmed the County auditors' determination, Paris filed a Verified Application in the Alternative for Writ of Certiorari, Mandate or Prohibition; Petition for Judicial Review; and Complaint for Declaratory Judgment in the Eighth Judicial District Court, Case No. A-18-780786-W.

On September 10, 2020, the Eighth Judicial District Court entered an Order that Alternative Writ of Certiorari, Mandate and Prohibition. On October 7, 2020, Clark County filed a Notice of Appeal to the Nevada Supreme Court, Case No. 81913. On October 15, 2020, the case was assigned to the Nevada Supreme Court Settlement Program. The parties engaged in a settlement conference on February 11, 2021 and prepared the attached Settlement Agreement and Mutual Release after continued negotiation.

The proposed settlement has been reviewed and is recommended by Clark County Department of Business License and the Civil Division of the District Attorney's Office. The Clark County Department of Business License recommends that the Board approve, and authorize the Director of Business License to sign, the attached Settlement Agreement and Mutual Release.

Cleared for Agenda

**06/15/2021**

File ID#

**21-831**