

**IN THE SUPREME COURT OF THE STATE OF NEVADA**

**Case No. 53264**

FRANCHISE TAX BOARD OF THE STATE OF CALIFORNIA

Electronically Filed  
Jun 28 2016 04:06 p.m.  
Tracie K. Lindeman  
Clerk of Supreme Court

Appellant/Cross-Respondent,

v.

GILBERT P. HYATT,

Respondent/Cross-Appellant

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APPEAL FROM JUDGMENT – EIGHTH JUDICIAL DISTRICT COURT  
STATE OF NEVADA, CLARK COUNTY  
HONORABLE JESSIE WALSH, DISTRICT JUDGE

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**APPELLANT’S UNOPPOSED MOTION TO EXTEND BRIEFING  
DEADLINES REGARDING SUPPLEMENTAL BRIEFS**

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Franchise Tax Board of the State of California*

Pursuant to NRAP 26(b)(1), appellant/cross-respondent Franchise Tax Board of the State of California (“FTB”) moves to extend the briefing deadlines associated with the supplemental briefing recently granted by the Court. Specifically, on June 24, 2016, the Court entered an order granting supplemental briefing requested by FTB, including briefs that “address the scope of the United States Supreme Court’s opinion” in this case. *See* Order Directing Supplemental Briefing, Doc. No. 16-19810. The Order set FTB’s deadline for filing and serving a supplemental opening brief at 30 days, with respondent/cross-appellant Gilbert Hyatt’s (“Hyatt”) supplemental answering brief due 30 days after service of FTB’s supplemental opening brief. *See id.* FTB was then to file its reply within 15 days after service of Hyatt’s supplemental answering brief.

FTB now asks the Court to extend the deadline for the supplemental opening brief and supplemental answering brief by 30 days each, with no additional change to the 15 days allowed for FTB to file its reply brief. On June 24, 2016, FTB’s counsel conferred with Hyatt’s counsel regarding extending the deadlines for these supplemental briefs, and Hyatt’s counsel informed FTB’s counsel that there is no opposition to the extension requested by FTB.

NRAP 26(b) allows the court to extend the time prescribed by its Order upon a showing of good cause. FTB respectfully submits that good cause exists here to extend the deadlines. The mandate issued by the United States Supreme Court

vacates the entirety of this Court’s 2014 Opinion as unconstitutional because it was based on “a special rule of Nevada law that is hostile to its sister States.” *Franchise Tax Bd. of Calif. v. Hyatt (“Hyatt II”)*, 136 S.Ct. 1277, 1283 (U.S. 2016). As discussed in FTB’s motion, supplemental briefing is necessary to assist the Court to comply with the Supreme Court’s mandate, which remanded the case “for further proceedings not inconsistent” with the Supreme Court’s opinion. To provide the Court with full and diligent analysis of the issues, both parties will need additional time beyond the 30 days granted by the Court and therefore submit that good cause for these extensions exists.

Accordingly, FTB requests that the Court extend the deadlines for both FTB’s supplemental opening brief and Hyatt’s opening answering brief by 30 days each such that FTB’s opening supplemental brief shall be due on or before August 24, 2016. FTB’s reply to Hyatt’s answering brief shall still be due within 15 days after Hyatt serves the brief upon FTB.

Dated this 28th day of June, 2016.

McDONALD CARANO WILSON LLP

By: /s/

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**CERTIFICATE OF SERVICE**

Pursuant to NRCP 5(b), I certify that I am an employee of McDonald Carano Wilson LLP and on the 28th day of June, 2016, I certify that I electronically filed the foregoing with the Clerk of the Court by using the ECF system which served the following parties electronically:

Peter Bernhard  
Mark Hutchinson  
Michael Wall  
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I further certify that on this date I served a copy, postage prepaid, by U.S.

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