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27 SUPREME COURT  
28 OF THE STATE OF NEVADA

29 K-KEL, INC., d/b/a Spearmint  
30 Rhino Gentlemen's Club, et al.,

31 Appellants,  
32 vs.

Supreme Court Docket: 69886

**Stipulation and Proposed  
Order for Limited Remand**

Electronically Filed  
Apr 29 2016 01:53 p.m.  
Tracie K. Lindeman  
Clerk of Supreme Court

1 NEVADA DEPARTMENT OF  
2 TAXATION, et al.,

3 Respondents.

4 [counsel continued]

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15 *VEGAS, LLC, d/b/a/ Déjà vu, and*  
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17 *LLC, d/b/a Little Darlings*

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27 *SHAC, LLC*  
28

1 This stipulation and proposed order are entered into based on the  
2 following:

3  
4 1. The appellants in this case are erotic dance establishments  
5 in Las Vegas, Nevada.

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7 2. This case began in the district court as a petition for judicial  
8 review of an adverse decision by the Nevada Tax Commission.

9  
10 3. Originally, eight petitioners (clubs) were named: K-KEL,  
11 INC., dba Spearmint Rhino Gentlemen's Club ("Spearmint Rhino");  
12 OLYMPUS GARDEN, INC., dba Olympic Garden ("Olympic Garden");  
13 SHAC, L.L.C. dba Sapphire ("Sapphire"); THE POWER COMPANY,  
14 INC., dba Crazy Horse Too Gentlemen's Club ("Crazy Horse Too"); D.  
15 WESTWOOD, INC., dba Treasures ("Treasures"); D.I. FOOD &  
16 BEVERAGE OF LAS VEGAS, INC., dba Scores ("Scores"); DEJA VU  
17 SHOWGIRLS OF LAS VEGAS, LLC, dba Déjà Vu ("Deja Vu"); and  
18 LITTLE DARLINGS OF LAS VEGAS, LLC, dba Little Darlings ("Little  
19 Darlings").  
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24 4. While this matter was pending in the district court, counsel  
25 for respondents and counsel for petitioners agreed that certain clubs  
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1 would be dismissed from the action—specifically: Scores, Déjà Vu, and  
2 Little Darlings.

3  
4 5. Upon information and belief, the parties advised the district  
5 court of their intent and desire to dismiss these clubs from the action.

6  
7 6. However, despite the parties’ agreement, and providing  
8 notice to the district court, the three clubs that were not seeking review  
9 were never formally dismissed from the proceeding.

10  
11 7. Thus, from the district court docket, it appears that Scores,  
12 Déjà Vu, and Little Darlings, were still petitioners as this matter  
13 proceeded to briefing in the district court, when in fact only five clubs  
14 were seeking review: Spearmint Rhino, Olympic Garden, Sapphire,  
15 Crazy Horse Too, and Treasures. Their claims were fully and finally  
16 adjudicated by the district court’s order denying judicial view (the  
17 “Order”), which is the subject of this appeal.

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21 8. That Order, however, is incorrect in two respects. First, it  
22 does not include Crazy Horse Too, when it should. This creates the false  
23 impression that Crazy Horse Too has claims remaining before the  
24 district court. Second, it includes, erroneously, Déjà Vu, and Little  
25 Darlings.  
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1           9.     Also, because Scores was never formally dismissed (but  
2 should have been) and is not included in the Order, it appears, albeit  
3 incorrectly, that Scores still has claims remaining before the district  
4 court.  
5

6           10.    Thus, because Scores was never formally dismissed, and  
7 Crazy Horse Too was incorrectly omitted from the Order, it appears  
8 their claims have not been adjudicated and thus, the Order is not  
9 appealable under NRS 233B.150 because it does not resolve all the  
10 claims of all the parties.  
11

12           11.    For that reason, on March 30, 2016, the Court entered an  
13 order to show cause why this appeal should not be dismissed on the  
14 grounds that the Order is not, in fact, a final judgment because Scores'  
15 and Crazy Horse Too's petitions have not yet been adjudicated.  
16

17           12.    As discussed, the Order does in fact fully and finally  
18 adjudicate all the claims of the clubs that were actually seeking judicial  
19 review before the district court: Spearmint Rhino, Olympic Garden,  
20 Sapphire, Crazy Horse Too, and Treasures. Hence, the Order disposes  
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1 of all issues in the district court case, and is therefore a final appealable  
2 order.<sup>1</sup>

3  
4 13. The simplest, most efficient way to cure the perceived  
5 jurisdictional defect is to correct the district court record via limited  
6 remand for the sole purposes of (1) formally dismissing petitioners Déjà  
7 Vu, Little Darlings, and Scores; and (2) amending the Order by  
8 removing Déjà Vu, Little Darlings, and adding Crazy Horse Too.  
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25 <sup>1</sup> See, e.g., *Lee v. GNLV Corp.*, 116 Nev. 424, 426 (2000) (final order is  
26 “one that disposes of the issues presented in the case ...and leaves  
27 nothing for the future consideration of the court.”) (internal quotes;  
28 citation omitted).

1           14.   Accordingly, the parties, by and through counsel, have  
2 attached as Exhibit 1 an appropriate proposed order.  
3

4           Dated: April 29, 2016

5           Respectfully submitted,

6           LAMBROSE | BROWN  
7

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18          *Local counsel for Petitioners*  
19          *OLYMPUS GARDEN, INC.,*  
20          *d/b/a Olympic Garden, and D. WESTWOOD, INC., d/b/a*  
21          *Treasures*  
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[Signatures continued on following page.]

1 Dated: April 28, 2016

2 /s/ Bradley J. Shafer

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16 *VEGAS, LLC, d/b/a/ Déjà vu,*  
17 *LITTLE DARLINGS OF LAS*  
18 *VEGAS, LLC, d/b/a Little*  
19 *Darlings, and OLYMPUS*  
20 *GARDEN, INC., d/b/a*  
21 *Olympic Garden*

22 Dated: April 28, 2016

23 /s/ Neil J. Beller

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Dated: April 28, 2016

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Dated: April 28, 2016

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**Certificate of Service**

I hereby certify that I am an employee of LAMBROSE | BROWN and that on this date I served the foregoing **Stipulation and Proposed Order** to the parties listed below by causing a full, true, and correct copy to be e-filed and e-served via the Supreme Court of Nevada's e-filing and e-service system.

Date: April 28, 2016

By: /s/ William Brown  
An employee of  
LAMBROSE | BROWN

# EXHIBIT 1

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

K-KEL, INC., d/b/a Spearmint  
Rhino Gentlemen's Club, et al.,

No.: 69886

Appellants,

vs.

NEVADA DEPARTMENT OF  
TAXATION, and NEVADA TAX  
COMMISSION,

Respondents

**PROPOSED ORDER OF LIMITED REMAND**

This is an appeal from a district court order denying judicial review of a Nevada Tax Commission decision (the "Order"). On March 30, 2016, the Court entered an order to show cause why this appeal should not be dismissed on the grounds that the Order is not a final judgment because, although certain parties filed petitions for judicial review in the district court, those parties are not mentioned in the Order, and the district court docket does not indicate that they were formally dismissed.

Based upon the parties' stipulation, it appears this was oversight and the Order does in fact fully and finally adjudicate the petitions of the parties who ultimately sought review in the district court, meaning those who were not voluntarily dismissed.

According to the parties, one party (D.I. FOOD & BEVERAGE OF LAS VEGAS, INC., dba Scores ("Scores")) should have been formally dismissed, and a second party (THE POWER COMPANY, INC., dba Crazy Horse Too Gentlemen's Club ("Crazy Horse Too")) should have been included in the Order. Also, the parties agree that two additional parties (DEJA VU SHOWGIRLS OF LAS VEGAS, LLC, dba Déjà Vu ("Deja Vu"); and LITTLE DARLINGS OF LAS VEGAS, LLC, dba Little Darlings ("Little Darlings")) should also have been formally dismissed in the district court, and should not be included in the Order.

The parties propose that the simplest, most efficient way to cure the perceived jurisdictional defect in the Order (lack of finality) is via remand to the district court for the sole purposes of (1) formally dismissing petitioners Déjà Vu, Little Darlings, and Scores; and (2) amending the Order by removing Déjà Vu and

Little Darlings, and by adding Crazy Horse Too. With these clarifications, the district court record will accurately reflect that Spearmint Rhino, Olympic Garden, Sapphire, Crazy Horse Too, and Treasures were the only clubs petitioning for judicial review, and the district court fully and finally resolved their claims. This, in turn, will cure the Order's perceived lack of finality.

The Court agrees, and remands this matter to the district court for the limited purposes of: (1) formally dismissing petitioners Déjà Vu, Little Darlings, and Scores; and (2) amending the Order by removing Déjà Vu and Little Darlings, and by adding Crazy Horse Too.

The parties shall have 30 days to file and serve notice of entry of an amended Order (1) formally dismissing petitioners Déjà Vu, Little Darlings, and Scores; and (2) removing Déjà Vu, Little Darlings, and adding Crazy Horse Too (the "Amended Order").

Within 5 days from the date such notice of entry of the Amended Order is filed, the district court clerk shall transmit to the clerk of this court a copy of the Amended Order.

It is so ORDERED.

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