IN THE SUPREME COURT OF THE STATE OF NEVADA

K-KEL, INC., D/B/A SPEARMINT RHINO GENTLEMEN'S CLUB; OLYMPUS GARDEN, INC., D/B/A OLYMPUS GARDEN; SHAC, LLC, D/B/A SAPPHIRE; D. WESTWOOD, INC., D/B/A TREASURES; DEJA VU SHOWGIRLS OF LAS VEGAS, LLC, D/B/A DEJA VU; AND LITTLE DARLINGS OF LAS VEGAS, LLC, D/B/A LITTLE DARLINGS, Appellants, vs. THE STATE OF NEVADA DEPARTMENT OF TAXATION; AND

NEVADA TAX COMMISSION,



ORDER DISAPPROVING STIPULATION

Respondents.

We previously entered an order directing appellants to show cause why this appeal should not be dismissed for lack of jurisdiction. Specifically, it appeared that the district court has not yet entered a final judgment resolving all claims of all the parties to the district court action such that the challenged order is appealable under NRS 233B.150. See NRS 233.150; Lee v. GNL Corp., 116 Nev. 424, 996 P.2d 416 (2000). It appeared that the underlying petitions for judicial review were filed on behalf of several parties, including The Power Company, Inc., d/b/a Crazy Horse Too Gentleman's Club and D.I. Food and Beverage of Las Vegas, LLC, d/b/a Scores, but those parties are not mentioned in the district court's order and it did not appear that any other order was entered regarding the petitions filed on behalf of those parties.

SUPREME COURT OF NEVADA In response to our order, appellants state that Scores was never formally dismissed from the district court action and the district court order incorrectly omitted Crazy Horse Too and included two other appellants. Appellants request that this court enter an order of limited remand for the district court to dismiss Scores and other parties and correct its order. The parties have also filed a stipulation for a limited remand.

The notice of appeal was prematurely filed before entry of a final judgment. Accordingly, the district court is not divested of jurisdiction in this matter and a remand is not necessary in order for the district court to enter an order of dismissal or amend its previous order. See NRAP 4(a)(6) ("A premature notice of appeal does not divest the district court of jurisdiction.").

Appellants shall have 45 days from the date of this order to obtain a district court order constituting a final judgment or to otherwise show cause why this appeal should not be dismissed for lack of jurisdiction. Respondents may file any reply within 11 days of service of appellants' response. Briefing remains suspended pending further order of this court.

It is so ORDERED.

C.J.

cc:

Shafer and Associates Greenberg Traurig, LLP/Las Vegas Neil J. Beller, Ltd. Lambrose Brown, PLLC Attorney General/Carson City Attorney General/Las Vegas

SUPREME COURT OF NEVADA