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DEC 31 2015

Superior Court
Linda Myhre Enlow
Thurston County Clerk

15-2-03048-34

CASE TYPE 2
THURSTON COUNTY SUPERIOR COURT
CASE INFORMATION COVER SHEET

Case Number _____ Case Title Everi Payments Inc. v. State of Washington, Dept. of Revenue

Attorney Name Christopher N. Weiss Bar Membership Number 14826

Please check one category that best describes this case for indexing purposes. Accurate case indexing not only saves time in docketing new cases, but helps in forecasting needed judicial resources. Cause of action definitions are listed on the back of this form. Thank you for your cooperation.

APPEAL/REVIEW

- Administrative Law Review (ALR 2)
- Appeal of a Department of Licensing Revocation (DOL 2)
- Civil, Non-Traffic (LCA 2)
- Civil, Traffic (LCI 2)

CONTRACT/COMMERCIAL

- Breach of Contract (COM 2)
- Commercial Contract (COM 2)
- Commercial Non-Contract (COL 2)
- Third Party Collection (COL 2)

PROTECTION ORDER

- Civil Harassment (HAR 2)
- Domestic Violence (DVP 2)
- Foreign Protection Order (FPO 2)
- Sexual Assault Protection (SXP 2)
- Stalking (STK 2)
- Vulnerable Adult Protection (VAP 2)

JUDGMENT

- Abstract Only (ABJ 2)
- Foreign Judgment (FJU 2)
- Judgment, Another County (ABJ 2)
- Judgment, Another State (FJU 2)
- Tax Warrant (TAX 2)
- Transcript of Judgment (TRJ 2)

OTHER COMPLAINT/PETITION

- Action to Compel/Confirm Private Binding Arbitration (MSC 2)
- Change of Name (CHN 2)
- Deposit of Surplus Funds (MSC 2)
- Emancipation of Minor (EOM 2)
- Injunction (INJ 2)
- Interpleader (MSC 2)
- Malicious Harassment (MHA 2)
- Minor Settlement (No guardianship) (MST 2)
- Petition for Civil Commitment (Sexual Predator)(PCC 2)
- Property Damage-Gangs (PRG 2)
- Public Records Act (PRA 2)
- Restoration of Firearms Rights (RFR2)
- Relief from Duty to Register (RDR2)
- School District - Required Action Plan (SDR 2)

- Seizure of Property from Commission of Crime (SPC 2)
- Seizure of Property Resulting from a Crime (SPR 2)
- Subpoenas (MSC 2)

PROPERTY RIGHTS

- Condemnation (CON 2)
- Foreclosure (FOR 2)
- Land Use Petition (LUP 2)
- Property Fairness (PFA 2)
- Quiet Title (QTI 2)
- Unlawful Detainer (UND 2)

TORT, MEDICAL MALPRACTICE

- Hospital (MED 2)
- Medical Doctor (MED 2)
- Other Health Care Professional (MED 2)

TORT, MOTOR VEHICLE

- Death (TMV 2)
- Non-Death Injuries (TMV 2)
- Property Damage Only (TMV 2)
- Victims of Motor Vehicle Theft (VVT 2)

TORT, NON-MOTOR VEHICLE

- Asbestos (PIN 2)
- Other Malpractice (MAL 2)
- Personal Injury (PIN 2)
- Products Liability (TTO 2)
- Property Damage (PRP 2)
- Wrongful Death (WDE 2)

WRIT

- Habeas Corpus (WHC 2)
- Mandamus (WRM 2)
- Restitution (WRR 2)
- Review (WRV 2)
- Miscellaneous Writs (WMW 2)

IF YOU CANNOT DETERMINE THE APPROPRIATE CATEGORY, PLEASE DESCRIBE THE CAUSE OF ACTION BELOW:

Complaint for Refund of State Business and Occupation Taxes.

Please Note: Public information in court files and pleadings may be posted on a public Web site.

4842-7783-9148.v1

COPY

APPEAL/REVIEW

Administrative Law Review-Petition to the superior court for review of rulings made by state administrative agencies.

Appeal of a Department of Licensing Revocation-Appeal of a DOL revocation (RCW 46.20.308(9)).

Lower Court Appeal-Civil-An appeal for a civil case; excludes traffic infraction and criminal matters.

Lower Court Appeal-Infractions-An appeal for a traffic infraction matter.

CONTRACT/COMMERCIAL

Breach of Contract-Complaint involving monetary dispute where a breach of contract is involved.

Commercial Contract-Complaint involving monetary dispute where a contract is involved.

Commercial Non-Contract-Complaint involving monetary dispute where no contract is involved.

Third Party Collection-Complaint involving a third party over a monetary dispute where no contract is involved.

PROTECTION ORDER

Civil Harassment-Petition for protection from civil harassment.

Domestic Violence -Petition for protection from domestic violence.

Foreign Protection Orders-Any protection order of a court of the United States, or of any state, territory, or tribal land, which is entitled to full faith and credit in this state.

Sexual Assault Protection-Petition under RCW 7.90.020.

Stalking- Petition for protection from stalking for victims who do not qualify for a domestic violence protection order. (RCW 7.92.030)

Vulnerable Adult Protection-Petition for protection order for vulnerable adults, as those persons are defined in RCW 74.34.020.

JUDGMENT

Abstract Only-A certified copy of a judgment docket from another superior court, an appellate court, or a federal district court.

Foreign Judgment-Any judgment, decree, or order of a court of the United States, or of any state or territory, which is entitled to full faith and credit in this state.

Judgment, Another County-A certified copy of a judgment docket from another superior court within the state.

Judgment, Another State-Any judgment, decree, or order from another state which is entitled to full faith and credit in this state.

Tax Warrant-A notice of assessment by a state agency creating a judgment/lien in the county in which it is filed.

Transcript of Judgment-A certified copy of a judgment from a court of limited jurisdiction to a superior court in the same county.

OTHER COMPLAINT/PETITION

Action to Compel/Confirm Private Binding Arbitration-Petition to compel or confirm private binding arbitration.

Change of Name-Petition for a change of name. If change is confidential due to domestic violence/antiharassment see case type 5 instead.

Deposit of Surplus Funds-Deposit of money or other item with the court.

Emancipation of Minor-Petition by a minor for a declaration of emancipation.

Injunction-Complaint/petition to require a person to do or refrain from doing a particular thing.

Interpleader-Petition for the deposit of disputed earnest money from real estate, insurance proceeds, and/or other transaction(s).

Malicious Harassment-Suit involving damages resulting from malicious harassment.

Minor Settlements-Petition for a court decision that an award to a minor is appropriate when no letters of guardianship are required (e.g., net settlement value \$25,000 or less).

Petition for Civil Commitment (Sexual Predator)-Petition for the involuntary civil commitment of a person who 1) has been convicted of a sexually violent offense whose term of confinement is about to expire or has expired, 2) has been charged with a sexually violent offense and who has been determined to be incompetent to stand trial who is about to be released or has been released, or 3) has been found not guilty by reason of insanity of a sexually violent offense and who is about to be released or has been released, and it appears that the person may be a sexually violent predator.

Property Damage-Gangs-Complaint involving damage to property related to gang activity.

Public Records Act-Actions filed under RCW 42.56.

Relief from Duty to Register-Civil action requesting relief from duty to register as a sex offender. Petition can address the registration obligation that arises from multiple cases. RCW 9A.44.142, 9A.44.143.

Restoration of Firearms Rights-Petition seeking restoration of firearms rights under RCW 9.41.040 and 9.41.047. (Eff. 9-2-2014)

School District-Required Action Plan-Petition filed requesting court selection of a required action plan proposal relating to school academic performance.

Seizure of Property from the Commission of a Crime-Seizure of personal property which was employed in aiding, abetting, or commission of a crime, from a defendant after conviction.

Seizure of Property Resulting from a Crime-Seizure of tangible or intangible property which is the direct or indirect result of a crime, from a defendant following criminal conviction (e.g., remuneration for, or contract interest in, a depiction or account of a crime).

Subpoenas-Petition for a subpoena.

PROPERTY RIGHTS

Condemnation-Complaint involving governmental taking of private property with payment, but not necessarily with consent.

Foreclosure-Complaint involving termination of ownership rights when a mortgage or tax foreclosure is involved, where ownership is not in question.

Land Use Petition-Petition for an expedited judicial review of a land use decision made by a local jurisdiction (RCW 36.70C.040).

Property Fairness-Complaint involving the regulation of private property or restraint of land use by a government entity brought forth by Title 64 RCW.

Quiet Title-Complaint involving the ownership, use, or disposition of land or real estate other than foreclosure.

Unlawful Detainer-Complaint involving the unjustifiable retention of lands or attachments to land, including water and mineral rights.

TORT, MEDICAL MALPRACTICE

Hospital-Complaint involving injury or death resulting from a hospital.

Medical Doctor-Complaint involving injury or death resulting from a medical doctor.

Other Health Care Professional-Complaint involving injury or death resulting from a health care professional other than a medical doctor.

TORT, MOTOR VEHICLE

Death-Complaint involving death resulting from an incident involving a motor vehicle.

Non-Death Injuries -Complaint involving non-death injuries resulting from an incident involving a motor vehicle.

Property Damage Only-Complaint involving only property damages resulting from an incident involving a motor vehicle.

TORT, NON-MOTOR VEHICLE

Asbestos-Complaint alleging injury resulting from asbestos exposure.

Other Malpractice-Complaint involving injury resulting from other than professional medical treatment.

Personal Injury-Complaint involving physical injury not resulting from professional medical treatment, and where a motor vehicle is not involved.

Products Liability-Complaint involving injury resulting from a commercial product.

Property Damages-Complaint involving damage to real or personal property excluding motor vehicles.

Victims of Motor Vehicle Theft-Complaint filed by a victim of car theft to recover damages. (RCW 9A.56.078)

Wrongful Death-Complaint involving death resulting from other than professional medical treatment.

WRIT

Writ of Habeas Corpus-Petition for a writ to bring a party before the court.

Writ of Mandamus-Petition for writ commanding performance of a particular act or duty.

Writ of Restitution-Petition for a writ restoring property or proceeds; not an unlawful detainer petition.

Writ of Review-Petition for review of the record or decision of a case pending in the lower court; does not include lower court appeals or administrative law reviews.

Miscellaneous Writs

FILED

DEC 31 2015

Superior Court
Linda Myhre Enlow
Thurston County Clerk

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IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
FOR THURSTON COUNTY

EVERI PAYMENTS INC. (SUCCESSOR IN
INTEREST TO, AND FORMERLY KNOWN
AS, GLOBAL CASH ACCESS, INC.),

Plaintiff,

v.

STATE OF WASHINGTON, DEPARTMENT
OF REVENUE,

Defendant.

No. 15-2-03048-34
SUMMONS

TO DEFENDANTS: State of Washington
Attorney General's Office, Revenue Division
Tumwater Building
7141 Cleanwater Drive SW
Tumwater, WA 98504-0121

Director
Washington Department of Revenue
Capitol Plaza Building
1025 Union Avenue SE, Suite 500
Olympia, WA 98502-7454

An action has been started against you in the above entitled court by Plaintiff, Everi
Payments Inc. (Successor in Interest to, and Formerly Known as, Global Cash Access, Inc.).
Plaintiff's claim is stated in the written Notice of Appeal and Complaint for Refund of Taxes
(Business and Occupation Tax), a copy of which is served upon you with this summons.

SUMMONS - 1



1 In order to defend against this lawsuit, you must respond to the complaint by stating your
2 defense in writing, and by serving a copy upon the person signing this summons within 20 days
3 after the service of this summons (or 60 days if served outside the State of Washington),
4 excluding the day of service, or a default judgment may be entered against you without notice.
5 A default judgment is one where Plaintiff is entitled to what it asks for because you have not
6 responded. If you serve a notice of appearance on the undersigned person, you are entitled to
7 notice before a default judgment may be entered.

8 You may demand that the Plaintiff file this complaint with the court. If you do so, the
9 demand must be in writing and must be served upon the person signing this summons. Within
10 14 days after you serve the demand, the Plaintiff must file this complaint with the court, or the
11 service on you of this summons and petition will be void.

12 If you wish to seek the advice of an attorney in this matter, you should do so promptly so
13 that your written response, if any, may be served on time.

14 This summons is issued pursuant to Rule 4 of the Superior Court Civil Rules of the State
15 of Washington.

16 DATED: December 31, 2015.

17 STOEL RIVES LLP

18 Christopher Weiss, WSBA 14826
chris.weiss@stoel.com

19 PILLSBURY WINTHROP SHAW PITTMAN LLP
20 Jeffrey M. Vesely, Cal. Bar No. 67895
(Pro Hac Vice Application Pending)
21 Blaine I. Green, Cal. Bar No. 193028
(Pro Hac Vice Application Pending)
22 Four Embarcadero Center, 22nd Floor
San Francisco, CA 94111-5998
23 Telephone: (415) 983-1476
jeffrey.vesely@pillsburylaw.com
24 blaine.green@pillsburylaw.com

25 *Attorneys for Plaintiff Everi Payments Inc.*
(successor in interest to, and formerly known as,
26 *Global Cash Access, Inc.)*

SUMMONS - 2

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Superior Court
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IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
FOR THURSTON COUNTY

EVERI PAYMENTS INC. (SUCCESSOR IN
INTEREST TO, AND FORMERLY KNOWN
AS, GLOBAL CASH ACCESS, INC.),

Plaintiff,

v.

STATE OF WASHINGTON, DEPARTMENT
OF REVENUE,

Defendant.

No. 15-2-03048-34

**NOTICE OF APPEAL AND
COMPLAINT FOR REFUND OF
TAXES (BUSINESS AND
OCCUPATION TAX)**

Plaintiff Everi Payments Inc. (successor in interest to, and formerly known as, Global
Cash Access, Inc.) alleges as follows:

PARTIES

1. Plaintiff Everi Payments Inc. (successor in interest to, and formerly known as,
Global Cash Access, Inc.) (hereinafter, "Everi") is a Delaware corporation with its headquarters
and principal place of business in Las Vegas, Nevada. Everi is licensed to do business in the
State of Washington and is registered as a taxpayer with the Washington State Department of
Revenue. Everi is licensed by the Washington State Gambling Commission ("State Gambling
License"). In addition, Everi is licensed as a gaming service provider by the Tribal Gaming
Commissions of all the Native American tribes to which Everi provides services in the State of
Washington ("Tribal Gaming Licenses"). Everi has paid all fees and charges, complied with all

NOTICE OF APPEAL AND COMPLAINT FOR REFUND - 1



1 registration requirements and is in all respects qualified and has the capacity to file this action in
2 this Court.

3 2. Defendant, the Washington State Department of Revenue, (hereinafter, "DOR" or
4 "Defendant") is an agency of the State of Washington and is responsible for the collection of
5 business and occupation tax, including interest and penalties ("B & O Tax"), imposed under
6 Washington law.

7 JURISDICTION AND VENUE

8 3. This action involves a claim for refund of B & O Tax paid by Everi. This Court,
9 therefore, has jurisdiction over this action pursuant to RCW 82.32.180.

10 4. Venue is proper in Thurston County, Washington, pursuant to RCW 82.32.180.

11 ALLEGATIONS OF FACT

12 5. Everi is, and at all relevant times was, in the business of providing cash access
13 services to casinos. Within the State of Washington, Everi has entered into long-term contracts
14 with at least 17 different Native American tribes to provide cash access services to their casinos
15 on tribal land. These cash access services consist of ATM cash withdrawal transactions
16 (primarily), as well as credit card cash advance transactions and point-of-sale debit card
17 transactions. Pursuant to these agreements, tribes receive commissions on cash access
18 transactions processed by Everi.

19 6. Approximately 98-99% of the cash access transactions that Everi provides, and
20 has provided, in the State of Washington are and have been provided at tribal casinos on Indian
21 land ("Tribal Casino Transactions"). At all relevant times, approximately 1-2% of the cash
22 access transactions processed by Everi in the State of Washington take place at card clubs or race
23 tracks that are not on Indian land ("Non-Tribal Transactions").

24 7. Effective on August 24, 2015, Global Cash Access, Inc. changed its name to
25 Everi Payments Inc. For ease of reference, this corporation will be referred to hereafter as
26 "Everi" for all time periods, both before and after its change of name.

NOTICE OF APPEAL AND COMPLAINT FOR REFUND - 2

STOEL RIVES LLP
ATTORNEYS
600 University Street, Suite 3600, Seattle, WA 98101
Telephone (206) 621-0900

1 8. In assessments by its Audit Division and administrative determinations by its
2 Appeals Division, DOR has taken the position that all revenue from cash access transactions
3 processed by Everi in the State of Washington—including revenue from transactions processed
4 for Native American tribes at casinos on Indian land—is subject to the state’s B & O Tax. Everi
5 contends that only the Non-Tribal Transactions are properly subject to state tax, and that state tax
6 does not apply to the Tribal Casino Transactions.

7 9. On or about December 13, 2013, DOR’s Audit Division assessed \$375,222.00 in
8 B & O Tax (including interest and penalties) against Everi for what DOR has termed as
9 “gambling” services provided by Everi for the period January 1, 2009 through June 30, 2012.
10 On January 10, 2014, Everi filed an appeal petition to DOR’s Appeals Division (“2014
11 Petition”), contesting DOR’s \$375,222.00 assessment on the grounds the taxes are contrary to
12 law. The Appeals Division heard the 2014 Petition on July 15, 2014 and, on June 25, 2015, the
13 Appeals Division denied said petition; in its decision denying the 2014 Petition, the Appeals
14 Division added \$10,344.88 in “extension interest,” resulting in a total of \$385,566.88 due for
15 payment by July 24, 2015. On July 22, 2015, Everi paid said amount (\$385,566.88) to DOR.

16 10. From January 1, 2012 to the present date (“Refund Period”), Everi has paid a total
17 of \$1,436,528.92 in B & O Tax to DOR. This \$1,436,528.92 total amount consists of
18 \$1,420,849.91 paid based on Tribal Casino Transactions and \$15,679.01 paid based on Non-
19 Tribal Transactions. These payment amounts, organized chronologically by years of payment
20 within the Refund Period, are set forth on the attached Exhibit A, and are incorporated into this
21 paragraph by this reference. The right-hand column of Exhibit A, labeled “Overpayment,”
22 shows the amount of B & O Tax paid by Everi for Tribal Casino Transactions during the Refund
23 Period.

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FIRST CAUSE OF ACTION:
REFUND OF TAX PAID ON TRIBAL CASINO TRANSACTIONS,
BASED ON FEDERAL LAW

11. Everi realleges and incorporates herein all preceding paragraphs.

12. DOR erroneously assessed B & O Tax on Everi, which, under federal law, are not due on the Tribal Casino Transactions. State taxes on the Tribal Casino Transactions are contrary to federal law for many reasons, including but not limited to:

- a. **Preemption under IGRA.** The B & O Taxes are preempted by the comprehensive federal regulation of Indian gaming under the Indian Gaming Regulatory Act (“IGRA”). As with other aspects of state regulation of tribal gaming, the State’s assessment authority is limited to what is specified in the compact. The gaming compacts with the State of Washington do not authorize the state to tax gaming-related services provided to Native American tribes.
- b. **Preemption under Indian Trader Statutes.** The State of Washington has no authority to burden Everi’s partnerships with Native American tribes because the Indian Trader statutes, 25 U.S.C. §§ 261-64, preempt taxes imposed upon non-Indians selling goods or providing services to a tribe on its reservation.
- c. **Preemption under Bracker Balancing Test.** In light of the strength of the federal and tribal interests in the tribes’ self-determination, economic development, and strong tribal government, the taxes on the Tribal Casino Transactions are precluded under *White Mountain Apache Tribe v. Bracker*, 448 U.S. 136, 145 (1980) (“*Bracker*”).
 - (i) **Federal Interests.** The federal government has strong interests in tribal economic development and tribal self-government, as

1 explicitly stated in many Acts of Congress. *See, e.g.*, IGRA, 25
2 U.S.C. § 2702(1); Indian Self-Determination and Education
3 Assistance Act of 1975, 25 U.S.C. § 450a; Indian Financing Act of
4 1974, 25 U.S.C. § 1451. The federal interests are particularly
5 strong when, as here, a comprehensive federal regulatory scheme
6 governs the activity burdened by the tax. *See Cabazon Band of*
7 *Mission Indians v. Wilson*, 37 F.3d 430, 435 (9th Cir. 1994)
8 (holding state’s interest weak in comparison to federal
9 government’s because “IGRA specifically recognizes such state
10 regulation and establishes a mechanism – the compacts – by which
11 Bands can reimburse the State for regulatory costs, outside of the
12 State tax structure.”).

13 (ii) **Tribal Interests**. The tribal interests are also very strong. Tribes
14 have an obvious, direct interest (more direct than the federal
15 government) in tribal economic development and tribal self-
16 government. This tribal interest is especially strong when the
17 revenues burdened by tax are derived from value generated on the
18 reservations. Here, the tribes with whom Everi contracts have a
19 strong incentive to provide cash access services for patrons who
20 spend extended periods of time at tribal casinos, and tribes have
21 direct and indirect economic interests in the Tribal Casino
22 Transactions. Furthermore, gaming tribes have an important
23 interest—and indeed, a legal imperative—to license and regulate
24 gaming service suppliers. Tribal licensing and regulation is
25 necessary, as a matter of federal law under IGRA, to protect the
26 integrity of the tribal gaming operation and shield it from

1 organized crime or other corrupting influences. 25 U.S.C. §
2 2702(2). As required by federal law and the tribal-state compacts,
3 each of the tribes for which Everi provides services has licensed
4 the company as a class III gaming service provider.

5 (iii) **State Interests**. While the State of Washington has an interest in
6 raising revenue, that interest is at its weakest when, as here, the B
7 & O Tax is not imposed to compensate the State for services
8 provided within the reservation to the taxpayer or to the activity
9 burdened by the tax. There is no such nexus here, where the taxes
10 have no connection to State services provided to the tribes or to
11 Everi.

12 d. **Improper Infringement on Tribal Sovereignty**. The B & O Taxes
13 improperly infringe on the sovereignty of the tribes. The power to decide
14 when and where to tax in Indian Country is “[c]hief among the powers of
15 sovereignty recognized as pertaining to an Indian tribe” and “this power
16 may be exercised over members of the tribe *and over nonmembers.*”
17 *Washington v. Confederated Tribes of Colville Indian Reservation*, 447
18 U.S. 134, 153 (1980) (emphasis in original). The State has impermissibly
19 attempted to unilaterally usurp tribal authority and make the decision to
20 tax activities that are fundamental to the operation of the tribes’ gaming
21 operations. Here, the taxes at issue infringe on the tribes’ authority to
22 determine taxation levels on tribal land—and specifically, for tribal casino
23 operations—pursuant to their sovereign status as separate governments.

24 13. Pursuant to RCW 82.32.180 and other applicable law, Everi is entitled to a refund
25 of all B & O Tax paid on Tribal Casino Transactions during the Refund Period in the amount of
26 \$1,420,849.91.

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SECOND CAUSE OF ACTION:
REFUND OF TAX PAID ON TRIBAL CASINO TRANSACTIONS,
BASED ON WASHINGTON STATE LAW

14. Everi realleges and incorporates herein all preceding paragraphs.

15. DOR erroneously assessed B & O Tax on Everi, which, under Washington law, are not due on the Tribal Casino Transactions. State taxes on the Tribal Casino Transactions are contrary to Washington law for many reasons, including but not limited to:

- a. **Preemption of Tax on Nonmembers—Gaming.** Under Washington Administrative Code (“WAC”) § 458-20-192(7)(a), “Nonmembers who operate or manage gaming operations for Indian tribes are not subject to tax for business conducted in Indian country. This exclusion from tax applies to taxes imposed on income attributable to the business activity (e.g., the B&O tax), and to sales and use tax on the property used in Indian country to conduct the activity.” The Washington State-Tribal gaming compacts require vendors of “gaming services” to be licensed by the tribes, and the compacts define the phrase “gaming services” as services provided to the tribe in connection with the operation of its gaming enterprises. As required by the compacts, Everi obtained and possesses the necessary Tribal Gaming Licenses and State Gambling License to provide “gaming services” to the tribes. Because Everi supplies gaming services to tribes and their tribal gaming enterprises—as a tribally-licensed vendor (as required by IGRA and the Washington-Tribal gaming compacts) of gaming services—any state tax on these services is preempted under WAC § 458-20-192(7)(a).
- b. **Preemption of B&O Tax on Provision of Services by Nonmembers in Indian Country.** Under WAC § 458-20-192(7)(b), “Income from the

1 performance of services in Indian country for the tribe or for tribal
2 members is not subject to the B&O or public utility tax.” Here, pursuant
3 to contracts with Washington state tribes, and as authorized by the Tribal
4 Gaming Licenses and State Gambling License, Everi provides gaming
5 services to tribal casinos. Thus, any state tax on these services is
6 preempted by WAC § 458-20-192(7)(b).

7 16. Pursuant to RCW 82.32.180 and other applicable law, Everi is entitled to a refund
8 of all B & O Tax (including interest and penalties) paid on Tribal Casino Transactions during the
9 Refund Period in the amount of \$1,420,849.91.

10 **REQUEST FOR RELIEF**

11 WHEREFORE, Everi respectfully requests that this Court issue an Order and Judgment:

12 1. Awarding a refund to Everi of \$1,420,849.91 of B & O Tax (including interest
13 and penalties) overpaid by Everi to DOR during the period from January 1, 2012 through
14 December 31, 2015;

15 2. Awarding Everi interest on said overpaid taxes at the highest rate authorized
16 under law, including without limitation rates set forth in RCW 82.32.060, from the dates these
17 taxes were paid until the date of refund;

18 3. Awarding Everi its legal costs, attorneys’ fees and other disbursements reasonably
19 incurred by Everi in connection with this matter before this Court, as well as prior in time
20 pertaining to the 2014 Petition;

1 4. Declaring that assessment of B & O Tax on Everi's Tribal Casino Transactions is
2 unlawful and/or improperly assessed and collected; and,

3 5. Awarding such other legal and equitable relief as the Court finds appropriate.

4
5 DATED: December 31, 2015.

6 STOEL RIVES LLP

7 *Christopher Weiss WSBA # 35435*
8 Christopher Weiss, WSBA 14826
9 chris.weiss@stoel.com

10 PILLSBURY WINTHROP SHAW PITTMAN LLP

11 Jeffrey M. Vesely, Cal. Bar No. 67895

12 *(Pro Hac Vice Application Pending)*

13 Blaine I. Green, Cal. Bar No. 193028

14 *(Pro Hac Vice Application Pending)*

15 Four Embarcadero Center, 22nd Floor

16 San Francisco, CA 94111-5998

17 Telephone: (415) 983-1476

18 jeffrey.vesely@pillsburylaw.com

19 blaine.green@pillsburylaw.com

20 *Attorneys for Plaintiff Everi Payments Inc.*

21 *(successor in interest to, and formerly known as,*

22 *Global Cash Access, Inc.)*

Exhibit A

Ever Payments Inc (fka Global Cash Access, Inc.)
 2012-2015 Payments of B&O Tax to Washington DOR
 Break-out of Non-Tribal Financial Services

Exhibit A

Taxable Period	Non-Tribal - Financial Services		
	Revenue	Tax Rate	Tax Due
	d=f-e		
Jan-15	15,543.03	0.015	233.15
Feb-15	17,576.88	0.015	263.65
Mar-15	18,058.03	0.015	270.87
Apr-15	21,597.42	0.015	323.96
May-15	19,000.90	0.015	285.01
Jun-15	36,252.21	0.015	543.78
Jul-15	46,127.47	0.015	691.91
Aug-15	17,766.85	0.015	266.50
Sep-15	13,595.53	0.015	203.93
Oct-15	13,222.39	0.015	198.34
Nov-15	13,173.27	0.015	197.60
1/09-6/12			
Total	231,913.98		3,478.71

Total Taxes Actually Paid	Payment Date (2012-2015)	Overpayment-- Taxes Paid on Tribal Casino Transactions
21,478.65	2/26/2015	21,245.50
23,057.36	4/28/2015	22,793.71
23,004.99	4/28/2015	22,734.12
21,835.09	5/27/2015	21,511.13
22,667.46	6/26/2015	22,382.45
24,048.57	7/28/2015	23,504.79
21,620.43	8/31/2015	20,928.52
21,154.65	9/30/2015	20,888.15
19,602.29	10/31/2015	19,398.36
21,019.28	11/25/2015	20,820.94
20,100.36	12/18/2015	19,902.76
385,566.88	7/22/2015	385,566.88
625,156.01		621,677.30

Jan-14	15,143.18	0.015	227.15
Feb-14	14,999.95	0.015	225.00
Mar-14	15,592.71	0.015	233.89
Apr-14	16,988.54	0.015	254.83
May-14	14,292.65	0.015	214.39
Jun-14	12,239.76	0.015	183.60
Jul-14	14,401.09	0.015	216.02
Aug-14	13,891.91	0.015	208.38
Sep-14	13,225.32	0.015	198.38
Oct-14	14,162.81	0.015	212.44
Nov-14	13,741.39	0.015	206.12
Dec-14	14,425.91	0.015	216.39
Total	173,105.22		2,596.58

22,082.55	2/24/2014	21,855.40
22,903.40	3/24/2014	22,678.40
22,875.87	4/25/2014	22,641.98
21,051.24	5/23/2014	20,796.41
21,036.82	7/14/2014	20,822.43
25,209.92	7/28/2014	25,026.32
23,901.14	8/26/2014	23,685.12
22,807.13	10/1/2014	22,598.75
20,665.46	10/28/2014	20,467.08
21,612.85	11/26/2014	21,400.41
24,149.48	12/19/2014	23,943.36
21,628.05	1/27/2015	21,411.66
269,923.91		267,327.33

Jan-13	14,818.28	0.018	266.73
Feb-13	15,789.64	0.018	284.21
Mar-13	21,828.58	0.018	392.91
Apr-13	20,308.11	0.018	365.55
May-13	21,899.42	0.018	394.19
Jun-13	22,465.09	0.018	404.37
Jul-13	23,993.86	0.015	359.91
Aug-13	20,878.39	0.015	313.18
Sep-13	17,277.67	0.015	259.17
Oct-13	22,219.10	0.015	333.29
Nov-13	16,480.84	0.015	247.21
Dec-13	16,105.34	0.015	241.58
Total	234,064.32		3,862.29

5,149.95	2/28/2013	4,883.22
7,867.65	3/28/2013	7,583.44
28,121.44	4/29/2013	27,728.53
26,905.53	6/4/2013	26,539.98
32,276.97	8/27/2013	31,882.78
31,083.26	8/27/2013	30,678.89
22,037.57	8/27/2013	21,677.66
19,890.13	9/26/2013	19,576.95
20,437.14	10/31/2013	20,177.97
20,688.86	11/26/2013	20,355.57
26,761.58	12/26/2013	26,514.37
20,691.56	1/24/2014	20,449.98
261,911.64		258,049.35

Q1 2012	77,204.25	0.018	1,389.68
Q2 2012	65,681.00	0.018	1,182.26
Q3 2012	55,390.10	0.018	997.02
Q4 2012	52,103.02	0.018	937.85
Total	250,378.37		4,506.81

83,706.91	5/2/2012	82,317.23
83,962.87	8/3/2012	82,780.61
15,247.39	11/2/2012	14,250.37
15,825.14	2/1/2013	14,887.29
198,742.31		194,235.50

Q4 2011	68,590.03	0.018	1,234.62
Total	68,590.03		1,234.62

80,795.05	2/2/2012	79,560.43
80,795.05		79,560.43

2012 - 2015 Totals:

958,051.92	15,679.01
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1,436,528.92	1,420,849.91
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