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10 *Attorneys for Defendant Las Vegas Resort Holdings,*
LLC. d/b/a SLS Las Vegas a/k/a SLS Hotel & Casino
11 *Las Vegas*

12 UNITED STATES DISTRICT COURT
13 DISTRICT OF NEVADA

14 IAN INMAN, an individual; on behalf
of himself and all others similarly situated,
15
16 Plaintiffs,

17 v.

18 LAS VEGAS RESORT HOLDINGS, LLC, a
Delaware limited liability company d/b/a SLS
19 LAS VEGAS a/k/a SLS HOTEL & CASINO
LAS VEGAS,
20 Defendant.

Case No.: 2:17-cv-02950-JAD-NJK

**STIPULATION AND ORDER TO
EXTEND DEADLINE FOR DEFENDANT
TO RESPOND TO THE COMPLAINT**

(SECOND REQUEST)

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1 On November 28, 2017, Ian Inman (“Plaintiff”) filed the instant case against Las Vegas
2 Resort Holdings, LLC. d/b/a SLS Las Vegas a/k/a SLS Hotel & Casino Las Vegas (“Defendant”),
3 alleging multiple causes of action premised on alleged violations of the Internet Tax Freedom Act
4 (“ITFA”) and the Clark County Transient Lodging Tax (“Transient Lodging Tax”). Relatedly,
5 counsel for Plaintiff filed the following nine additional lawsuits (the “Related Lawsuits”) in this
6 District Court:

- 7 • *Cabral et al. v. Caesars Entertainment Corporation et al.*, Case No.
8 2:17-cv-02841-APG-VCF (filed on November 10, 2017);
- 9 • *Martinez et al. v. Las Vegas Sands Corp. et al.*, Case No. 2:17-cv-
10 02859-APG-NJK (filed on November 14, 2017);
- 11 • *Schnitzer et al. v. Wynn Resorts, Ltd. et al.*, Case No. 2:17-cv-02868-
12 RFB-GWF (filed on November 15, 2017);
- 13 • *Phelps et al. v. MGM Resorts International et al.*, Case No. 2:17-cv-
14 02848-APG-CWH (filed on November 13, 2017);
- 15 • *Chapman v. Penn National Gaming, Inc. et al.*, Case No. 2:17-cv-
16 02924-GMN-PAL (filed on November 21, 2017);
- 17 • *Shapiro v. Treasure Island, LLC*, Case No. 2:17-cv-02930-APG-CWH
18 (filed on November 22, 2017);
- 19 • *Bowes et al. v. Nevada Property 1 LLC*, Case No. 2:17-cv-02913-
20 GMN-VCF (filed on November 20, 2017);
- 21 • *DiNino v. Four Seasons Hotels Inc.*, Case No. 2:17-cv-2961-JAD-GWF
22 (filed on November 29, 2017); and
- 23 • *Robinson v. Westgate Resorts Inc.*, Case No. 2:18-cv-95 (before Judge
24 Dorsey) (filed on January 17, 2018).

25 Each of the lawsuits filed by counsel for Plaintiffs, including the instant case (collectively,
26 the “Resort Fee Lawsuits”), contains virtually identical allegations and requests for relief. Each
27 case will also likely involve a similar determination of whether the adjudicating court has subject
28 matter jurisdiction over the action. Federal Rule of Civil Procedure 42 allows for the

1 consolidation of multiple cases for the limited purpose of resolving common questions of law,
2 including a determination of subject matter jurisdiction. *See* Fed. R. Civ. 42(a)(1); *see also*
3 *Beddoe v. United States*, 1993 WL 134827, at *1 (E.D. Cal. Feb. 2, 1993) (consolidating cases
4 under Rule 42(a) for the purpose of evaluating subject matter jurisdiction).

5 In an effort to avoid duplicative legal briefing and to efficiently address the common issue
6 of subject matter jurisdiction, the parties to the Resort Fee Lawsuits have entered into a separate
7 agreement (the “Agreement”), attached hereto as **Exhibit 1**. The purpose of the Agreement is to
8 consolidate the issue of subject matter jurisdiction and file a single motion on that issue in the
9 first filed case before Judge Gordon, specifically: *Cabral et al. v. Caesars Entertainment*
10 *Corporation et al.*, Case No. 2:17-cv-02841-APG-VCF (the “Caesars Case”). In order to address
11 the issue of subject matter jurisdiction in an efficient manner, the Agreement sets forth that the
12 defendants to the Resort Fee Lawsuits shall coordinate to present a single motion to dismiss on
13 the basis of subject matter jurisdiction (the “Subject Matter Jurisdiction Motion”) that will be
14 filed by the Caesars entities in the Caesars Case. Additionally, the parties in the Resort Fee
15 Lawsuits that are presently before Judge Gordon also agreed to consolidate their respective cases
16 for the purpose of allowing Judge Gordon to decide the issue of subject matter jurisdiction in one
17 consolidated brief.

18 On February 22, 2018, Judge Gordon entered an order granting the stipulations in the
19 cases before him, staying all deadlines and consolidating the cases already assigned to him solely
20 for the purpose of ruling on the Subject Matter Jurisdiction Motion. [Dkt. # 21].

21 For judicial efficiency, the parties in all other cases, including the Plaintiff herein, met and
22 conferred and collectively agreed to stay their respective cases pending guidance on the Subject
23 Matter Jurisdiction Motion in the Caesars Case, recognizing that any order entered in the Caesars
24 Case is discretionary and not binding on this Court.

25 Pursuant to that Agreement, Plaintiff and the Defendant, by and through their undersigned
26 counsel, HEREBY STIPULATE that:

1 1. Defendant’s deadline to file a response to Plaintiff’s Complaint (ECF No. 1) shall
2 be extended to 30 days from the date that the Court in the Caesars Case issues a final ruling on
3 the Subject Matter Jurisdiction Motion;

4 2. If the Court in the Caesars Case grants the Subject Matter Jurisdiction Motion,
5 then Plaintiff shall move this Court for a voluntary dismissal without prejudice of the action or
6 file a stipulation further staying the proceeding pending appeal, should Plaintiff appeal.

7 3. If the Court in the Caesars Case denies the Subject Matter Jurisdiction Motion,
8 then the Defendant will not re-file the Subject Matter Jurisdiction Motion in this case.

9 These stipulations are made in agreement between Plaintiff and Defendant and are
10 warranted because they conserve judicial and party resources by allowing for an efficient
11 determination of common issues of law that exist in multiple related lawsuits. Plaintiff reserves
12 all rights to seek coordination or consolidation with respect to issues other than subject matter
13 jurisdiction at a later date. Pursuant to the Agreement, filing of the Subject Matter Jurisdiction
14 Motion does not constitute a waiver of any defense or argument and shall not preclude Defendant
15 from asserting any additional defenses or arguments at a later date, including,

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1 without limitation, any defenses or motions permitted by Federal Rule of Civil Procedure 12(b) or
2 a motion to compel arbitration.

4 Dated: March 1, 2018

Dated: March 2, 2018

5 WOLF, RIFKIN, SHAPIRO, SCHULMAN &
6 RABKIN

SNELL & WILMER L.L.P.

7 /s/ Don Springmeyer

/s/ Alex L. Fugazzi

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*Attorneys for Defendant Las Vegas Resort
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16 *Attorneys for Plaintiff and the Proposed Class*

18 **IT IS SO ORDERED.**

20 Dated: 3/7/2018


UNITED STATES DISTRICT JUDGE

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