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OF THE STATE OF WASHINGTON

No. 50791-9-II
COURT OF APPEALS, DIVISION II
OF THE STATE OF WASHINGTON

EVERI PAYMENTS INC.,
successor in interest to, and formerly known as,
GLOBAL CASH ACCESS, INC.

Petitioner,

v.

STATE OF WASHINGTON, DEPARTMENT OF REVENUE,

Respondent.

EVERI PAYMENTS INC.'S ANSWER TO AMICUS MEMORANDUM BY INDIAN TRIBAL GOVERNMENTS

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Pursuant to RAP 13.4(h) and this Court's letter dated April 29, 2019, Everi Payments Inc. ("Everi") hereby answers the Amicus Curiae Brief of Indian Tribal Governments Party to Tribal-State Gaming Compacts ("Tribal Amicus Memo" or "Memo").

I. INTRODUCTION.

The Tribal Amicus Memo, filed on behalf of 10 different Washington tribes ("Tribal Amici"), highlights the public importance of the issues raised by Everi's Petition for Review—and, in particular, the significance to tribes throughout the State of Washington. As noted by the Tribal Amici, the Court of Appeals failed to apply the proper legal standard for preemption under the Indian Gaming Regulatory Act ("IGRA"), and disregarded Washington Department of Revenue's ("DOR") own regulation, which prohibits taxing services performed by non-Indians for tribes and tribal casinos.

Everi answers the Tribal Amicus Memo to (1) clarify that all revenue at issue in this case comes from Indian country, (2) cite the record that supports assertions by Tribal Amici, and (3) briefly elaborate on the points raised in the Memo.

II. ALL REVENUE AT ISSUE IN THIS CASE IS FROM TRIBAL CASINOS.

In their motion for leave to file their amicus brief, Tribal Amici stated: "Amici Tribes do business with Everi at their tribal casinos. Of the revenue at issue in this case, 98 percent was generated in Indian country." (Motion for Leave to File Brief of Amicus Curiae ("Amicus Motion"), 1) In fact, 100% of the taxes at issue in this case were assessed against—and

paid by Everi for—cash access service revenues at on-reservation, tribal casinos. (*See* Petition for Review ("Petition"), 7)[1]

III. THE RECORD ON APPEAL SUPPORTS THE ASSERTIONS BY TRIBAL AMICI ABOUT THE IMPORTANCE OF CASH ACCESS SERVICES TO OPERATION OF TRIBAL GAMING, AND THE EXTENT TO WHICH TRIBES REGULATE THESE SERVICES.

Tribal Amici rightly describe IGRA as providing a statutory basis for the "operation of gaming" and the "regulation of gaming" by Indian tribes. (Memo, 3) Furthermore, Tribal Amici assert that Everi's cash access services are "critical to casino operations," and Everi's services are "regulated by IGRA compacts, tribal gaming ordinances, [and] tribal regulations and procedures." (Memo, 7) The record on appeal supports these important points.

A. Cash Access Services Provided by Everi Are Critical to Tribal Casino Gaming Operations.

Everi provides products and services exclusively for the gaming industry. (CP 946) Through kiosks, ATMs and other machines customized for casinos, Everi provides services to the casino floor, including ATM withdrawal, credit card cash advances, debit card point-of-sale cash advances, and check cashing (collectively, "cash access services").

Access to cash is critical for casinos because gambling is entirely a cash business. (CP 433, 946) Casino patrons cannot use credit, debit or ATM cards to place bets at slot machines or table games; bets must be made

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[1] Everi's business in Washington is almost entirely on-reservation: about 98-99% of the cash access transactions that Everi performs in the State are at tribal casinos on Indian land. (CP 990-91, 998-1001) The remaining 1-2% are at card clubs or race tracks that are not on Indian land. (CP 990-91, 998-1001) Because Everi furnishes these services to non-tribal entities off-reservation, Everi does not dispute the State's authority to tax them. (CP 6-7)

with cash, chips or gaming tokens, which can be purchased only with cash. (*Id.*) Cash access services allow patrons to obtain cash without leaving the casino. Each tribal casino in Washington provides such services by contracting with a third party—either Everi or another provider. (CP 435)

Besides allowing casino patrons to access cash, Everi's kiosks provide other gaming-related services that are important to casinos and their patrons. (CP 946-47) Everi kiosks provide "ticket-in, ticket-out" capability for gaming ticket redemption, as well as other gaming-related functionality, which have become standard in the casino industry. (*Id.*) To allow redemption of gaming tickets for cash, Everi's kiosks are connected with the casino's "tribal lottery system"—the slot management and player tracking system used at tribal casinos—which take wagers and dispense tickets. (CP 448) Furthermore, the placement of Everi kiosks and machines throughout the casino floor (and integration with the tribal slot management system) takes pressure off the casino cashier's cage, which is otherwise responsible for cash-handling and ticket redemption. (CP 946-47)

B. Everi's Services Are Regulated by the Compacts, Tribal Gaming Ordinances, and Tribal Procedures.

Under the Washington Tribal-State Gaming Compact ("Compact"), any vendor of "gaming services" must be tribally licensed as a gaming service provider before providing services to a tribal casino. (CP 446, 509)[2]

[2] A complete copy of the Tribal-State Compact for Class III Gaming, between the Snoqualmie Indian tribe and the State of Washington (hereafter, "Gaming Compact"), is included in the Clerk's Papers at CP 494 to 618. The State's gaming compacts with other tribes are the same in all material respects. All of Washington's gaming compacts are publicly available on the website of the Washington State Gambling Commission, https://www.wsgc.wa.gov/tribal-gaming/gaming-compacts, *last visited May 10, 2019*.

Licensing is critical to ensure the legal compliance, integrity and reputation of the gaming operation. (CP 446) Tribal gaming commissions conduct background checks on Everi and other gaming service providers—including their individual principals—to ensure that criminal or corrupting influences are not allowed in the casino. (CP 346, 446) Until Everi is licensed, it may not provide services at a tribal casino, nor receive payments from the tribe or casino. (CP 446, 509) To ensure the integrity of the tribal gaming operation, the Compact broadly defines "Gaming Services"—and requires licensure of "Gaming Services" suppliers—to include "the providing of any goods or services to the Tribe, whether on or off site, directly (or indirectly) in connection with the operation of Class III gaming in a Gaming Facility . . . ." (CP 446, 502 (Compact, p. 3, § II.M))

Tribal gaming ordinances often are more stringent than compacts in their regulation of Class III gaming. (CP 447) Tribal gaming agencies may require licensure of individual employees of gaming vendors who provide on-site maintenance, who have access to sensitive areas of the casino floor or systems, or who are key persons in the gaming vendor's organization. (*Id.*) For example, the Snoqualmie Gaming Commission has licensed Everi as well as 11 individual employees of the company. (*Id.*)

As required by Compact and tribal gaming ordinances, each tribe that Everi works with has licensed it as a gaming service provider.[3] (CP 346-47)

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[3] Copies of all tribal gaming licenses issued to Everi from 2012 to 2015 are included in the Clerk's Papers at CP 351 to 427. In its Answer to the Petition (at p. 15), DOR cited a single "non-gaming vendor license" issued to Everi by the Lower Elwha Tribe (CP 370), among the scores of "gaming" or "class III" licenses in the record (CP 351-427); and even that single "non-gaming vendor license" was issued based on Everi holding a "gaming license"

IV. THE TRIBAL AMICUS MEMO SUPPORTS GRANTING REVIEW.

As further discussed below, the points raised in the Tribal Amicus Memo support granting review.

A. The "Realm of IGRA" Encompasses the Operation and Governance of Tribal Gaming.

The Court of Appeals concluded that Everi's cash access services "fall outside the realm of IGRA"—and thus are properly subject to state tax—because taxing such services does not interfere with a tribe's ability to "regulate its gambling operations." *Everi Payments, Inc. v. Washington State Department of Revenue*, 6 Wn. App. 2d 580, 432 P.3d 411 (2018) ("Opinion"), ¶ 33. As noted by Tribal Amici, there are two basic problems with the Court of Appeals' conclusion.

First, "the 'realm' of IGRA, and therefore its preemptive effect, expressly extends to both gaming regulation and gaming operation." Memo, 7 (emphasis added). *See* 25 U.S.C. § 2702 (purpose of IGRA is to provide statutory basis for "operation of gaming" and "regulation of gaming" by Indian tribes). As discussed above, cash access services are critical to casino operations. Everi's cash access services "directly facilitate Indian gaming" (Memo, 10) because casino gaming is entirely a cash business, and Everi's services allow casino customers to obtain cash for gaming at tribal casinos, without leaving the casino floor. (*Supra*, Part III.A) If Everi did not provide these services, then tribes "would otherwise have to provide [these services themselves]." (Memo, 10) The Court of

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from that tribe. CP 370 (issued based on gaming license); *see* CP 369 ("gaming license" issued by Lower Elwha Tribe to Everi).

Appeals failed to appreciate that cash access services are integral to tribal gaming operations, and thus are in the "realm of IGRA."

Second, while the Court of Appeal acknowledged that IGRA preemption extends to tribal regulation of gaming (Opinion, ¶ 33), it "failed to examine whether Everi's services are regulated by IGRA compacts, tribal gaming ordinances, or tribal regulations and procedures." (Memo, 7) As discussed above (*supra*, Part III.B) and in the Petition (at pp. 5-6), Everi's cash access services and other gaming related functionality—including gaming ticket redemption, connection to tribal lottery system, bill-breaking and cash-handling—are authorized by the Compact, regulated by tribal gaming ordinances, and licensed by tribal gaming commissions.

B. The Court of Appeals Wrongly Relied on *Mashantucket Pequot Tribe v. Town of Ledyard* in Adopting its Test for Preemption of Tax on Gaming-Related Services.

The question of preemption of state tax on gaming-related services at tribal casinos is an issue of first impression in Washington. The Court of Appeals chose to rely on a Second Circuit case, *Mashantucket Pequot Tribe v. Town of Ledyard*, 722 F.3d 457 (2nd Cir. 2013), to adopt in Washington a new "test for whether IGRA preempts a tax" on gaming-related services. (Opinion, ¶ 33, citing *Mashantucket*). But, as noted by Tribal Amici, the Court of Appeals' reliance on *Mashantucket* was misplaced. (Memo, 7)

First, the Second Circuit in *Mashantucket*—and the Court of Appeals which relied on *Mashantucket* in this case—distinguished tribal gaming regulation from gaming operation, wrongly holding that only the former is in

the "realm" of IGRA. (Memo, 7) As discussed above, IGRA encompasses both regulation and operation of tribal gaming. (*Supra*, Part IV.A)

Second, *Mashantucket* is not on point because the nature of the tax and the activities at issue were much different than here. In *Mashantucket*, the court considered and upheld a property tax on ownership of slot machines at a casino. *Mashantucket*, 722 F.3d at 470. Here, in contrast, the tax at issue is a Business and Occupations tax ("B&O tax"), which is "a tax for the act or privilege of engaging in business activities" (RCW 82.04.220(1)), not a property tax. In further contrast, the "act[s] or privilege" at issue here are cash access services used in tribal gaming operations, not mere passive ownership of personal property (slot machines) as in *Mashantucket*.[4] The Court of Appeals cited no authority, and there is none, for state taxation of gaming-related services inside a tribal casino.[5]

Third, the question whether a state can tax gaming-related services or activities (as distinct from taxing ownership of slow machines) was recently answered in *Flandreau Santee Sioux Tribe v. Gerlach,* 269 F.Supp.3d 910 (D. S.D. Sept. 15, 2017), appeal docketed, No. 18-1271 (8th Cir.),[6] cited in the Tribal Amicus Memo. (Memo, 6). In *Flandreau*, South

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[4] Also in contrast to *Mashantucket*, the kiosks through which Everi provides services are typically owned by the tribes, not Everi. (CP 947)

[5] The other case on which the Court of Appeals relied heavily for its "no preemption" holding was *Barona Band of Mission Indians v. Yee*, 528 F.3d 1184 (9th Cir. 2008). Like *Mashantucket*, *Barona* did not involve taxation of gaming services inside a tribal casino: *Barona* upheld a sales tax on a subcontractor's purchase of electrical equipment from a general contractor, 528 F.3d at 1192-93. Neither *Barona* nor *Mashantucket* considered a tax on the "act or privilege" of providing gaming-related services; and neither affirmed tax on a tribally-authorized gaming service provider, licensed under a tribal-state gaming compact.

[6] On February 13, 2019, the appeal was argued and submitted to the Eighth Circuit. Decision remains pending.

Dakota attempted to impose state use tax on non-Indians' purchases of goods and services, including alcohol sales, at a tribal casino. Plaintiff argued that goods and services sold to non-Indians at the casino, including alcohol, are "directly related to the operation of gaming activities" (25 U.S.C. § 2710(d)(3)(C)(vii)) because they "are intended to attract and retain gaming guests and ultimately generate gaming revenue." *Id.* at 919. The court agreed, holding those activities fall within IGRA's preemptive scope:

> we must look to whether the regulated activity has a direct connection to the Tribe's conduct of class III gaming activities. . . . *See* 25 U.S.C. § 2710(d)(3)(C)(vii). To the extent such activities are "directly related to the operation of gaming activities," however, Federal courts need not balance the competing federal, tribal, and state interests involved, as Congress already completed the balancing test with respect to those activities in enacting IGRA. *See Gaming Corp of Am.* [*v. Dorsey & Whitney*], 88 F.3d [536] at 544 [8th Cir. 1996] (citing S.Rep. No. 445, 100th Cong., 2d Sess. 6 (1988)).

Id. *Flandreau* found that beverage services at the casino are "directly related to class III gaming," that "regulation and taxation is, therefore, compactable between a tribe and a state," and—because the state did not compact for taxation of these services—the state's tax on the sale of "such amenities" to non-Indians at the casino "is preempted by IGRA." *Id.* at 926.[7]

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[7] *Flandreau* distinguished several cases that rejected IGRA preemption where "taxes and regulations . . . were only tangentially related to tribal gaming," whereas "[i]n this case, most of the transactions the State seeks to tax are not merely tangentially related to tribal gaming, but would not exist but for the Tribe's operation of a casino." *Id.* at 922; *see also id.* at 920-22 (distinguishing *Mashantucket*, *Barona*, and *Casino Resource Corp. v. Harrah's Entm't, Inc.*, 243 F.3d 435, 440 (8th Cir. 2001)). The court summarized: "Ownership of slot machines by non-Indians [*Mashantucket*], the purchase of construction materials by non-Indian subcontractors [*Barona*], and the state law claims of a non-Indian company against another non-Indian company arising out of a management contract between the two companies [*Casino Resource Corp*.] are all events that could arise in spite of the tribe's ownership and operation of a casino." *Flandreau,* 269 F.Supp. at 922.

Here, as in *Flandreau*, the cash access services that Everi provides to tribal casinos "are intended to attract and retain gaming guests and ultimately generate gaming revenue" (*id*. at 919); are "not merely tangentially related to tribal gaming, but would not exist but for the Tribe's operation of a casino" (*id*. at 922); cash access services "facilitate," "reinforce" and are "complementar[y]" to gaming activities (*id*. at 924-25), even more so than alcohol sales; and the State failed to compact for taxation of these services under 25 U.S.C. § 2710(d)(3)(C). As in *Flandreau,* so here, taxing on-reservation, gaming-related services is preempted by IGRA.

C. The Court of Appeals Misapplied DOR's Rule 192. This is an Issue of Substantial Interest for Tribes and Non-Indians that Provide Services to Tribes in Indian Country.

Tribal Amici rightly observe that "the public, including both Washington tribes and the general population, has an interest in consistent and proper application of Rule 192, which addresses state taxation in Indian country." (Memo, 8) DOR's Rule 192(7)(b) provides: "**Provision of services.** Income from the performance of services in Indian country for the tribe or for tribal members is not subject to the B&O or public utility tax . . ." WAC 458-20-192. (*See also* Petition at 18, n.15, discussing Rule 192). As described in the Memo, Everi provides its services for tribes: (1) cash on the casino floor is "essential" to Indian gaming; (2) tribal casinos "actively shape the scope and provision" of services provided by Everi, including the amount of the fees to charge patrons, location of the kiosks, and access to regulatory information; and (3) Everi's services are available at tribal casinos "based solely on contracts with tribes and licenses granted by tribal regulators."

(Memo, 9; *see also* Petition, 2-6). Because Everi provides its services for tribes in Indian country, B&O tax should not apply under Rule 192.

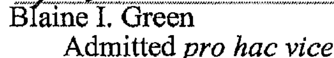
D. <u>The Tribes Grant to Everi the Privilege of Doing Business at Tribal Casinos, Which is the Subject of the B&O Tax.</u>

The tribes have "granted [Everi] the privilege of doing business at tribal casinos." (Amicus Motion, 3; *see also* Memo, 9 ("Everi's services are available . . . solely based on contracts with tribes and licenses granted by tribal regulators")). This is significant because the B&O tax at issue here is "a tax for the act or privilege of engaging in business activities." RCW 82.04.220(1). Everi's "privilege" to provide cash access services at tribal casinos is conferred only by the tribes, not by the state or by casino customers. Business is conducted on tribal land, through tribal contracts (CP 949-86), and as authorized by tribal gaming licenses (CP 350-427). As discussed in the Petition, the Court of Appeals wrongly focused on the "transactions upon which the B&O tax is assessed" (Opinion, ¶ 36), rather than on the privilege of doing business. (*See* Petition, 15-18).

V. CONCLUSION.

For all these reasons, this Court should accept review.

Dated this 14th day of May, 2019.

PILLSBURY WINTHROP SHAW PITTMAN LLP	SMITH GOODFRIEND, P.S.
By: 	By: w/ B.G.
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DECLARATION OF SERVICE

The undersigned declares under penalty of perjury, under the laws of the State of Washington, that the following is true and correct:

That on May 14, 2019, I arranged for service of the foregoing Everi Payments Inc.'s Answer to Amicus Memorandum by Indian Tribal Governments, to the court and to the parties to this action as follows:

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DATED at Seattle, Washington this 14th day of May, 2019.

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