

**SCOTT Y.
MACTAGGART**

Partner

smactaggart@lewisroca.com

D: 702.474.2646

Las Vegas

Scott MacTaggart is a partner in the firm's Corporate, Gaming, Real Estate, Tax, and Trusts and Estates practice groups. Scott's practice emphasizes multijurisdictional business and corporate law, tax litigation and consultation, national and international gaming and hospitality, shareholder and partner dispute resolution, business-related aspects of commercial litigation, business formations, and mergers, acquisitions, and reorganizations, including substantial experience with Nevada anti-takeover laws. Scott, who is also a Certified Public Accountant and former international partner in a "Big Four" accounting firm, has counseled a significant number of companies on various multijurisdictional transactions, initial public offerings, merger, acquisition, and sale transactions, and tax-efficient structuring and operational strategies. He has represented clients and trade associations before state and federal legislative and regulatory bodies in Nevada, California, Wisconsin, and Washington, D.C., as well as in Europe.

In a career of more than 40 years in Milwaukee, London, Los Angeles, and Las Vegas, Scott has represented a variety of clients, including Southwest Gas Corporation, Southern California Edison, Kimberly-Clark, Johnson & Johnson, MGM Resorts International, Mandalay Resort, Station Casinos, Hilton Hotels Corporation, Boyd Gaming, Horseshoe Gaming, Golden Gaming, Monarch Resorts, Starwood Resorts, Roman Catholic Diocese of Las Vegas, Bishop Gorman Development Corporation, Peter Lik Galleries, Sage Community Group, Patron Spirits, Steve Wynn, Jack Binion, Bill Boyd, Deutsche Bank, Nevada State Bank, Credit Suisse International, Zuffa (UFC), Venetian Resort, Waste Management, Tracinda, Elton John, Judith Krantz, Kirk Douglas, Bruce Springsteen, Heart, Barron Hilton, and John Paul Getty III.

Practices

- Corporate Finance and Securities
- Real Estate
- Tax
- Trusts and Estates
- Mergers and Acquisitions
- Finance and Lending Transactions
- Real Estate Finance and Lending
- Gaming
- Regulated Commercial Gaming
- Corporate
- International Business Services

Industries

- Gaming
- Hotels and Resorts
- Restaurants, Retail, and Hospitality

Scott has taught at the University of Nevada, Las Vegas Graduate School of Business and as an adjunct professor of law at the UNLV Boyd School of Law. He has also been a speaker/panelist at over 30 continuing professional education seminars in the United States, London, Geneva, The Hague, Puerto Rico, and Australia.

Education

- J.D., cum laude, Indiana University, Maurer School of Law, 1976
- B.S., cum laude, Business, Eastern Illinois University, 1973
- B.A., cum laude, Eastern Illinois University, 1973

Bar Admissions

- California, 1988
- Nevada, 1987

Court Admissions

- U.S. Tax Court
- U.S. District Court, District of Nevada

Community

- Las Vegas Symphony Orchestra, Former Board President
- Center for Compassionate Care, Board of Trustees Member
- Nevada Community Foundation, 10-year Board Member
- Las Vegas Metropolitan Police Department Labor Management Board, Former Chairman
- The Smith Center for the Performing Arts Center Foundation, Committee Chair, Trustee, Executive Board, and Founding Member
- Nathan Adelson Hospice, Board of Trustees Member (Hospice and Foundation Boards)
- UNLV Football Foundation, Board Member and Former Board President
- UNLV Foundation Board of Trustees, Board Member Committees
- Presidents Inner Circle University of Nevada Las Vegas, Member
- Nevada Society of Certified Public Accountants, Member

Representative Matters

During recent years, Scott has been involved in the following transactional matters:

- Represented Zuffa in securing take-out financing relative to the equity sale of the Ultimate Fighting Championship (UFC) organization - reported as the largest transaction in sports history at \$4 billion.
- Formation of a global gaming partnership between a major investment bank/financial services firm and an executive gaming management/investment group; subsequent joint venture documents.
- Negotiated sale of casinos and entertainment businesses and related real estate.
- Acquisition of Bay Area wholesale/retail/services group.
- Negotiation of sale of limousine business.
- Negotiated acquisition of service related business for Canadian client.
- Negotiated sale of business in Chapter 11 proceedings.
- Negotiation of multiple tribal equity investments in operating businesses.
- Multiple loan restructurings, refinancings, and workouts in gaming, real estate, and entertainment industries.
- Numerous consultation engagements concerning Nevada corporate mergers and acquisitions and related statutory anti-takeover rules.
- Sale of substantial water rights to public water authority.
- Restructuring of major intellectual property interests.
- Successful negotiations with FDIC and purchase of failed bank loan obligations on behalf of debtor.
- Private acquisition of NASDAQ-registered entity.
- Western Express acquisition of Smithway Motor Xpress.
- Acquisition of a Colorado casino.
- Significant opinion experience in connection with securities offerings.
- Clark County tax-exempt bond financing of Bishop Gorman High School.
- Acquisition of food and beverage industry target.
- Multiple large real estate acquisitions and complex lease transactions.
- Several major loan and derivative transactions with international banks.

During his career, Scott was also involved in the following representative transactions:

- Negotiations for purchase of Riviera Hotel and Casino.
- Lead Nevada counsel on equity purchase of Nevada ready-mix concrete and aggregate company.

- Acquisition of Reno Hilton.
- Shareholder buyouts of retail/services industry co-shareholder equity interests (three separate transactions).
- Representation re \$500 million co-shareholder buyout.
- Going-private transaction (\$2.5 billion) in transportation industry.
- Negotiation of sale of corporation and real estate to Fortune 50 corporation.
- Formation of Channel Islands structure for European investment in U.S. western states distressed real estate.
- Initial public offerings of Station Casinos, Primadonna Resorts, Boyd Gaming, and Rio Resort and Casino.
- Starwood acquisition of Caesar's World.
- Mandalay acquisition of Goldstrike Group.
- Harrah's acquisition of Rio.
- Circus Circus acquisition of Hacienda.
- Boyd acquisition of Blue Chip.
- MGM acquisition of Mirage Resorts.
- MGM acquisition of Primadonna Resorts.
- Hollywood Park acquisition of Boomtown.
- Hollywood Park acquisition of Casino Magic.
- Wynn Resorts acquisition of Desert Inn.
- Park Place acquisition of Grand Casinos.
- Park Place acquisition of Caesar's World.
- Equity sale of Casablanca, Virgin River, and Oasis (Mesquite, Nevada).
- Negotiated equity purchase of ready mix concrete company.
- Hilton Hotels - spinoff of Park Place.
- Stratosphere bankruptcy proceedings.
- Negotiation of sale of business to Ethan Allen.
- Formation of Horseshoe Gaming.
- Sale of Binion's Horseshoe Casino.
- Structuring of Bruce Springsteen "Born in the USA" European tour.
- Agreement to acquire Las Vegas Hilton and ensuing contract litigation.
- Formation of Silver Legacy, Borgata, New York - New York, and Monte Carlo joint ventures.
- Sale of Las Vegas casino property to Guam buyer.
- Japanese investor acquisition of San Remo Hotel.

- Swiss formation and development of Resort at Summerlin.
- New Aladdin equity and debt structuring.
- Acquisition of La Bayou and Mermaids Casinos.
- Numerous significant real property acquisitions and dispositions.
- IRS examination representation with respect to hundreds of millions of dollars of potential tax deficiencies.
- Participation in United States Tax Court, Seventh Circuit, and Ninth Circuit tax cases.

Honors & Recognitions

- The Best Lawyers in America, Woodward/White, Aiken, S.C., Corporate Law, 2009-2022
- Vegas Inc., Top Lawyers, Tax, 2021
- Mountain States Super Lawyers, Business/Corporate, 2007-2020
- Super Lawyers Corporate Counsel, 2009-2013
- Business Las Vegas, "Who's Who in Southern Nevada Attorneys," 2002-2007

News

- Lewis Roca Lawyers Named to 2022 *Best Lawyers* List
Honors & Recognitions | 08/19/2021
- Lewis Roca Lawyers Recognized as The Best Lawyers in America© 2021
Press Release | 08/20/2020
- Lewis Roca Lawyers Recognized as 2020 Mountain States Super Lawyers® and Mountain States Rising Stars®
Press Release | 06/15/2020
- Lewis Roca Lawyers Recognized as The Best Lawyers in America© 2020
Press Release | 08/15/2019
- Lewis Roca Rothgerber Christie Attorneys Recognized as 2019 Mountain States Lawyers® and Mountain States Rising Stars®
Honors & Recognitions | 05/31/2019
- Lewis Roca Lawyers Recognized as The Best Lawyers in America© 2019
Press Release | 08/15/2018
- Lewis Roca Rothgerber Christie Lawyers Recognized as 2018 Mountain States Super Lawyers® and Mountain States Rising Stars®
Honors & Recognitions | 06/11/2018
- Partners Honored as Lawyer of the Year by Best Lawyers
85 Lewis Roca Rothgerber Christie attorneys in The Best Lawyers in America 2018
Press Release | 08/15/2017

- Lewis Roca Rothgerber Christie Attorneys Named in ‘Best Lawyers’
11 partners also honored as ‘Lawyer of the Year’ in The Best Lawyers in America® 2017
Honors & Recognitions | 08/15/2016
- Twenty-Three Lewis Roca Rothgerber Christie Attorneys Named Mountain States Super Lawyers
Annual listings reflect peer recognition and professional achievement
Honors & Recognitions | 06/14/2016