

DISTRICT COURT CIVIL COVER SHEET

Carson City

County, Nevada

Case No.

2026 0012 10
(Assigned by Clerk's Office)

REC'D & FILED

I. Party Information (provide both home and mailing addresses if different)

Plaintiff(s) (name/address/phone): State of Nevada ex. rel. Nevada Gaming Control Board	Defendant(s) (name/address/phone): Blockratize, Inc., et al. WILLIAM SCOTT HOEN BY  DEPUTY
E-mail address: jwhelan@ag.nv.gov	E-mail address:
Attorney (name/address/phone):	Attorney (name/address/phone):
Law Firm/Bar # 14781	Law Firm/Bar #
E-mail address:	E-mail address:

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II. Nature of Controversy (Please Select the Primary Complaint or the One Most Applicable Case Type Below)

Civil Case Filing Types

<p>Real Property</p> <p>Landlord/Tenant</p> <input type="checkbox"/> Unlawful Detainer <input type="checkbox"/> Other Landlord/Tenant <p>Title to Property</p> <input type="checkbox"/> Judicial Foreclosure <input type="checkbox"/> Foreclosure Mediation Assistance <input type="checkbox"/> Other Title to Property (e.g., Quiet Title) <p>Other Real Property</p> <input type="checkbox"/> Condemnation/Eminent Domain <input type="checkbox"/> Other Real Property	<p>Negligence</p> <input type="checkbox"/> Auto <input type="checkbox"/> Premises Liability <input type="checkbox"/> Other Negligence <p>Malpractice</p> <input type="checkbox"/> Medical/Dental <input type="checkbox"/> Legal <input type="checkbox"/> Accounting <input type="checkbox"/> Other Malpractice	<p>Torts</p> <p>Other Torts</p> <input type="checkbox"/> Product Liability <input type="checkbox"/> Intentional Misconduct <input type="checkbox"/> Employment Tort <input type="checkbox"/> Insurance Tort <input type="checkbox"/> Other Tort
<p>Probate</p> <p>Probate (select case type and estate value)</p> <input type="checkbox"/> Summary Administration <input type="checkbox"/> General Administration <input type="checkbox"/> Special Administration <input type="checkbox"/> Set Aside () Surviving Spouse <input type="checkbox"/> Trust/Conservatorship <input type="checkbox"/> Other Probate <p>Estate Value</p> <input type="checkbox"/> \$300,000 or Greater <input type="checkbox"/> \$200,000-\$299,999 <input type="checkbox"/> \$100,001-\$199,999 <input type="checkbox"/> \$25,001-\$100,000 <input type="checkbox"/> \$20,001-\$25,000 <input type="checkbox"/> \$2,501-20,000 <input type="checkbox"/> \$2,500 or less	<p>Construction Defect & Contract</p> <p>Construction Defect</p> <input type="checkbox"/> Chapter 40 <input type="checkbox"/> Other Construction Defect <p>Contract Case</p> <input type="checkbox"/> Uniform Commercial Code <input type="checkbox"/> Building and Construction <input type="checkbox"/> Insurance Carrier <input type="checkbox"/> Commercial Instrument <input type="checkbox"/> Collection of Accounts <input type="checkbox"/> Employment Contract <input type="checkbox"/> Other Contract	<p>Judicial Review/Appeal</p> <p>Judicial Review</p> <input type="checkbox"/> Petition to Seal Records <input type="checkbox"/> Mental Competency (in Lower Court Proceedings) <p>Nevada State Agency Appeal</p> <input type="checkbox"/> Department of Motor Vehicle <input type="checkbox"/> Worker's Compensation <input type="checkbox"/> Other Nevada State Agency <p>Appeal Other</p> <input type="checkbox"/> Appeal from Justice/Municipal Court <input type="checkbox"/> Other Judicial Review/Appeal
<p>Civil Writ</p> <p>Civil Writ</p> <input type="checkbox"/> Writ of Habeas Corpus <input type="checkbox"/> Writ of Mandamus <input type="checkbox"/> Writ of Quo Warrantum		<p>Other Civil Filing</p> <p>Other Civil Filing</p> <input type="checkbox"/> Compromise of Minor's Claim <input type="checkbox"/> Foreign Judgment <input checked="" type="checkbox"/> Other Civil Matters

Business Court filings should be filed using the Business Court civil coversheet.

1/16/26
Date

 #11543
Signature of initiating party or representative

See other side for family/juvenile-related case filings.

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10 *Attorneys for Plaintiff*

11 **FIRST JUDICIAL DISTRICT COURT**
12 **CARSON CITY, NEVADA**

13 STATE OF NEVADA ex rel. NEVADA
14 GAMING CONTROL BOARD,

15 Plaintiffs,

16 vs.

17 BLOCKRATIZE, INC. d/b/a
18 POLYMARKET; QCX LLC d/b/a
POLYMARKET US; ADVENTURE ONE
19 QSS, INC. d/b/a POLYMARKET,

20 Defendants.

Case No.: 24000001213
Dept. No.: I

**COMPLAINT FOR PERMANENT
INJUNCTION AND DECLARATORY
RELIEF**

Hearing Requested

1 COMES NOW, Plaintiff, STATE OF NEVADA, ex rel. NEVADA GAMING
2 CONTROL BOARD, by and through its attorneys, files this Complaint for BLOCKRATIZE,
3 INC., d/b/a POLYMARKET; QCX LLC d/b/a POLYMARKET US; ADVENTURE ONE QSS,
4 INC., d/b/a POLYMARKET's violations of State of Nevada gaming laws and hereby asserts
5 and alleges as follows:

6 **PARTIES**

7 1. At all times relevant hereto, STATE OF NEVADA, ex rel. NEVADA GAMING
8 CONTROL BOARD ("BOARD") was and is a political subdivision of the State of Nevada
9 established pursuant to NRS 463.030. The BOARD is charged with the responsibility of
10 strictly regulating gaming in the State of Nevada because gaming is vitally important to
11 the State, its economy, and the general welfare of its inhabitants.

12 2. At all times relevant hereto, BLOCKRATIZE, INC. d/b/a POLYMARKET;
13 QCX LLC d/b/a POLYMARKET US; ADVENTURE ONE QSS, INC. d/b/a POLYMARKET
14 (collectively "POLYMARKET") was and is a financial services company with its principal
15 places of business in New York and Florida. POLYMARKET operates a derivatives
16 exchange and prediction market ("market") where it offers products referred to as event
17 contracts for sale. These products are offered for sale on POLYMARKET's mobile app and
18 are made available to persons located in Nevada.

19 **GENERAL ALLEGATIONS**

20 **A. Nevada has a strong interest in regulating gaming in Nevada.**

21 3. The State of Nevada has a long history of gambling regulation and is the
22 leader in gambling regulation in the United States.

23 4. In 1931, the Nevada Legislature legalized gambling in the State.

24 5. The Nevada Gaming Control Act of 1949 shifted gaming licensing from local
25 government to state government.

26 6. With the passage of the Nevada Gaming Control Act, Nevada became the first
27 State in the Nation to legalize sports betting.
28

1 7. “It is established beyond question that gaming is a matter of privilege
2 conferred by the State rather than a matter of right.” *State v. Rosenthal*, 93 Nev. 36, 40,
3 559 P.2d 830, 833 (1977).

4 8. Nevada’s public policy, as expressed by the Legislature, is that “[t]he gaming
5 industry is vitally important to the economy of the State and the general welfare of the
6 inhabitants” and that “[a]ll establishments where gaming is conducted . . . must therefore
7 be licensed, controlled and assisted to protect the public health, safety, morals, good order
8 and general welfare of the inhabitants of the State, to foster the stability and success of
9 gaming and to preserve the competitive economy and policies of free competition of the
10 State of Nevada.” NRS 463.0129(1)(a)-(d).

11 9. The Legislature has conclusively determined that “[p]ublic confidence and
12 trust can only be maintained by strict regulation of all persons, locations, practices,
13 associations and activities related to the operation of licensed gaming establishments,”
14 NRS 463.0129(1)(c), and that any activity that reflects “discredit upon the State of Nevada
15 or the gaming industry” may be deemed an unsuitable method of operation by the BOARD
16 and the Nevada Gaming Commission (“COMMISSION”), Nev. Gaming Comm’n Reg.
17 5.011(1).

18 10. Currently, the State of Nevada has a two-tiered regulatory structure to
19 regulate gaming within the State involving the BOARD and COMMISSION.

20 11. Nevada law requires that all gaming activity be strictly regulated and
21 licensed, as the gaming industry is “vitally important to the economy of the State and the
22 general welfare of the inhabitants.” NRS 463.0129(1)(a).

23 12. Pursuant to Nevada law, the continued growth and success of gaming in the
24 State of Nevada is “dependent upon public confidence and trust that licensed gaming” is
25 “conducted honestly and competitively.” NRS 463.0129(1)(b).

26 13. Pursuant to Nevada law, “public confidence and trust can only be maintained
27 by strict regulation of all persons, locations, practices, associates, and activities related” to
28 the operation of gaming in Nevada. NRS 463.0129(1)(c) (emphasis added).

1 14. Pursuant to Nevada law, all entities making gaming available in Nevada
2 must “be licensed, controlled and assisted to protect the public health, safety, morals, good
3 order and general welfare of the inhabitants of the State.” NRS 463.0129(1)(d).

4 15. Lack of enforcement of Nevada gaming laws against entities that make
5 gaming accessible to persons within the State will severely impact Nevada’s ability to
6 strictly regulate gaming in Nevada and foster Nevada’s gaming industry, which is vitally
7 important to its economy and its citizens.

8 **B. POLYMARKET’s market is a gambling game and/or sports pool and**
9 **accepts wagers in or from Nevada.**

10 16. “Gaming” in Nevada is synonymous with “gambling” and includes any
11 regulated game. NRS 463.0153.

12 17. A “game” subject to regulation in Nevada includes “any game played with . . .
13 equipment or any mechanical or electronic device or machine for money . . . or any
14 representative of value” that is accessible in Nevada. NRS 463.0152.

15 18. POLYMARKET’s products meet the requirements of NRS 463.0152 because a
16 person accesses POLYMARKET’s market through POLYMARKET’s mobile app and the
17 use of the Internet and enters wagers through POLYMARKET’s market with the payment
18 of money. Moreover, POLYMARKET uses electronic devices such as computers and servers
19 to make its wagers available on its mobile app and the Internet. Although
20 POLYMARKET’s website states that POLYMARKET is “not available to . . . persons
21 located in the United States,” users are able to access POLYMARKET by signing up for an
22 account through its mobile app.

23 19. A game subject to regulation in Nevada includes a “sports pool.” NRS 463.160.
24 A “sports pool” is “the business of accepting wagers on sporting events or other events by
25 any system or method of wagering.” NRS 463.0193. A “wager” is “a sum of money or
26 representative of value that is risked on an occurrence for which the outcome is uncertain.”
27 NRS 463.01962.

1 20. POLYMARKET's products meet the requirement of NRS 463.160 and NRS
2 463.0193 because POLYMARKET's market allows users to wager on the outcomes of
3 sporting events and other events for which the outcome is uncertain. These sporting events
4 and other events include, but are not limited to, college basketball games, college and
5 professional football games, and elections. POLYMARKET also has offered wagers related
6 to news events, such as wagers on when arrests would be made in connection with the
7 shootings of Charlie Kirk and at Brown University. See POLYMARKET, *New Arrests in*
8 *Charlie Kirk Shooting by September 30?*, perma.cc/6EQX-JRFP; POLYMARKET, *Brown*
9 *University Shooter Arrested By . . . ?*, perma.cc/U7PA-6PBK.

10 21. POLYMARKET's event contracts are wagers: A user spends a sum of a money
11 to buy an event contract on an outcome of an event, and receives a payout if the outcome
12 occurs and not if the outcome does not occur. For example, as of January 16, 2026, a user
13 could buy an event contract for \$0.36 that would pay out \$1 if the Chicago Bears won their
14 January 18, 2026, NFL playoff game against the Los Angeles Rams—essentially,
15 approximately 3/1 odds. POLYMARKET, *Rams v. Bears*, <https://perma.cc/6YNG-F4PN>.

16 22. A “game” subject to regulation in Nevada includes a “percentage game.” NRS
17 463.1052. A “percentage game” exists where the “house” does not directly participate in a
18 wager and its only stake is a commission derived from wagers. See *Hughes Props. v. State*,
19 100 Nev. 295, 297 (1984).

20 23. POLYMARKET's products meet this requirement because POLYMARKET
21 takes a commission, or percentage, on the wagers placed through its market.
22 POLYMARKET takes a percentage of money wagered through its market in the form of
23 commissions styled as “trading fees.” POLYMARKET, *Fees & Operating Hours*,
24 perma.cc/FWA6-RADG.

25 24. In taking a percentage of the wagers placed through its market,
26 POLYMARKET accepts wagers on sporting events and other events.

1 **C. POLYMARKET’s offerings that are available in Nevada cause harm**
2 **to Nevada.**

3 25. Despite making wagers, sports betting, and other gaming activity (“gaming”)
4 accessible in the State of Nevada, POLYMARKET is not licensed in Nevada and does not
5 comply with Nevada gaming law.

6 26. Nevada law requires every entity that makes gaming activities, including
7 wagers, accessible in Nevada to be subject to a rigorous licensing process and an in-depth
8 investigation of all entities and natural persons who directly or indirectly have an
9 ownership interest in the entity offering the wagers.

10 27. POLYMARKET has not undergone Nevada’s rigorous licensing process for its
11 wagering activities.

12 28. Entities conducting gaming activities in the State of Nevada must pay taxes
13 on gross gaming revenue derived from gaming activities accessible in the State.

14 29. POLYMARKET does not pay taxes on gross gaming revenue derived from
15 gaming activities, including wagers, accessible in the State of Nevada.

16 30. Entities accepting wagers from persons in the State of Nevada must have a
17 physical location in Nevada.

18 31. POLYMARKET does not have a physical location in Nevada for its wagering
19 activity.

20 32. Entities accepting wagers in the State of Nevada on sporting events may not
21 allow persons under 21 years of age to place wagers.

22 33. POLYMARKET allows persons under the age of 21 years of age to place
23 wagers on its market. Specifically, it allows anyone over the age of 18 to create an account
24 and trade on its platform. POLYMARKET, *Polymarket.com Terms of Use*, [perma.cc/L3Y2-](https://perma.cc/L3Y2-U4YS)
25 [U4YS](https://perma.cc/L3Y2-U4YS).

26 34. Entities accepting wagers in the State of Nevada on sporting events must
27 employ safeguards to ensure that wagers are not being placed on an event by owners,
28

1 coaches, players, or officials participating in the event, and must communicate with Nevada
2 gaming regulatory authorities about potential evidence of match fixing or point shaving.

3 35. On information and belief, POLYMARKET does not employ adequate
4 safeguards to ensure that wagers are not being placed on an event from owners, coaches,
5 players, or officials participating in the event, and does not communicate about potential
6 evidence of match fixing or point shaving with Nevada gaming regulatory authorities.

7 **D. POLYMARKET's market violates NRS 463.160.**

8 36. Pursuant to NRS 463.160, it is unlawful for a person to expose a game or a
9 sports pool for play in Nevada without the required gaming licenses.

10 37. POLYMARKET's market exposes a percentage game for play in Nevada.

11 38. POLYMARKET's market exposes a sports pool for play in Nevada.

12 39. POLYMARKET does not possess a Nevada gaming license.

13 40. POLYMARKET does not possess a Nevada sports pool approval.

14 41. POLYMARKET, in making its market available to persons located in Nevada,
15 has violated, and continues to violate, NRS 463.160.

16 **E. POLYMARKET's market violates NRS 463.350.**

17 42. Pursuant to NRS 463.350, a person under the age of 21 may not play, be
18 allowed to play, place wagers at, or collect winnings from any game or sports pool.

19 43. POLYMARKET's market does not restrict persons under the age of 21 from
20 participating.

21 44. POLYMARKET's market constitutes a percentage game and/or sports pool.

22 45. POLYMARKET, in making its market available to persons located in Nevada
23 who are under the age of 21, has violated, and continues to violate, NRS 463.350.

24 **F. POLYMARKET's market violates NRS 465.086.**

25 46. Pursuant to NRS 465.086(1), it is unlawful for any person to directly or
26 indirectly receive any compensation or any percentage or share of the money played
27 for accepting or facilitating any wager upon the result of any sporting event without a
28 gaming license.

1 47. POLYMARKET is not licensed to accept wagers.

2 48. POLYMARKET's market accepts wagers.

3 49. In addition to accepting wagers on the results of sporting events and other
4 events, POLYMARKET's market facilitates wagers on sporting events and other events
5 between individual participants in its market.

6 50. As set out above, these wagers are on sporting events and other events,
7 including elections.

8 51. POLYMARKET takes a percentage of money wagered through its market in
9 the form of commissions.

10 52. POLYMARKET, in making event-based contracts concerning the outcomes,
11 or partial outcomes, of sporting or other events available on its market in Nevada, is a
12 person directly or indirectly receiving compensation or a percentage or share of the money
13 played for accepting or facilitating wagers on the results of sporting events and other events
14 without a gaming license. As a result, it has violated, and continues to violate, NRS
15 465.086.

16 **G. POLYMARKET's market violates NRS 465.092.**

17 53. Pursuant to NRS 465.092, it is unlawful for a person to knowingly accept a
18 wager from a person inside of Nevada through a medium of communication unless the
19 person accepting the wager is licensed pursuant to Nevada law and otherwise complies
20 with applicable Nevada laws and regulations concerning wagering.

21 54. POLYMARKET's market accepts wagers on sporting events and other events.

22 55. POLYMARKET's market accepts wagers from persons inside of Nevada.

23 56. The Internet is a medium of communication. NRS 465.091.

24 57. POLYMARKET's market uses the Internet for wagering activities.

25 58. POLYMARKET is not and has never been licensed to accept wagers in
26 Nevada.

27 59. POLYMARKET, in making event-based contracts concerning the outcomes,
28 or partial outcomes, of sporting or other events available on its market in Nevada without

1 a license to accept such wagers, is a person knowingly accepting wagers from persons inside
2 of Nevada through a medium of communication and has violated, and continues to violate,
3 NRS 465.092.

4 **FIRST CLAIM FOR RELIEF**

5 **(Declaratory and Injunctive Relief - NRS 463.343 and 463.346)**

6 60. The BOARD repeats, realleges, and incorporates each and every paragraph
7 contained in the General Allegations above as though fully set forth herein.

8 61. Pursuant to NRS 463.343, the BOARD may bring an action for declaratory
9 judgment in this Court to obtain “a judicial determination of any question of construction
10 or validity arising under” NRS chapter 463. NRS 463.343(1).

11 62. Pursuant to NRS 463.346, the BOARD may institute a civil action in this
12 Court “to restrain a violation” of NRS chapters 463 and 465. NRS 463.346(1).

13 63. The Court “shall give priority over other civil actions to an action brought
14 pursuant to” NRS 463.346. NRS 463.345.

15 64. A justiciable controversy exists as to the application of NRS 463.160 and
16 463.350 to the activities of POLYMARKET as they relate to the State of Nevada.

17 65. The BOARD’s and POLYMARKET’s interests are adverse.

18 66. The BOARD has a strong legal interest in this controversy as it directly
19 impacts the BOARD’s ability to carry out its legislative charge to strictly regulate gaming
20 because it is vitally important to Nevada, its economy, and the general welfare of its
21 inhabitants.

22 67. The issue involved in this controversy is ripe for judicial determination.

23 68. The Court is required to construe all statutes at issue in this claim for relief
24 in a manner consistent with the declared public policy of Nevada. NRS 463.343(3).

25 69. The BOARD is entitled to a declaration from this Court that NRS 463.160
26 prohibits POLYMARKET from making event-based contracts concerning the outcomes, or

27 ...

1 partial outcomes, of sporting or other events available on its market in Nevada without
2 obtaining the required gaming licenses.

3 70. The BOARD is entitled to a declaration from this Court that NRS 463.350
4 prohibits POLYMARKET from making event-based contracts concerning the outcomes, or
5 partial outcomes, of sporting or other events available on its market to persons under the
6 age of 21 in Nevada.

7 71. The BOARD is entitled to an injunction enjoining POLYMARKET from
8 making event-based contracts concerning the outcomes, or partial outcomes, of sporting or
9 other events available on its market in Nevada unless and until POLYMARKET obtains
10 the appropriate gaming licenses.

11 72. The BOARD is entitled to an injunction enjoining POLYMARKET from
12 making event-based contracts concerning the outcomes, or partial outcomes, of sporting or
13 other events available on its market to persons under the age of 21 in Nevada.

14 **SECOND CLAIM FOR RELIEF**

15 **(Declaratory and Injunctive Relief - NRS 30.030)**

16 73. The BOARD repeats, realleges, and incorporates each and every paragraph
17 contained in the General Allegations above as though fully set forth herein.

18 74. Pursuant to NRS 30.030, this Court has the “power to declare rights, status
19 and other legal relations whether or not further relief is or could be claimed.” NRS 30.030.
20 The declaration “may be either affirmative or negative in form and effect” and “shall have
21 the force and effect of a final judgment or decree.” *Id.*

22 75. A justiciable controversy exists as to the application of NRS 465.086 and
23 465.092 to the activities of POLYMARKET as they relate to Nevada.

24 76. The BOARD’s and POLYMARKET’s interests are adverse.

25 77. The BOARD has a strong legal interest in this controversy as it directly
26 impacts the BOARD’s ability to carry out its legislative charge to strictly regulate

27 ...

1 gaming because it is vitally important to Nevada, its economy, and the general welfare of
2 its inhabitants.

3 78. The issue involved in this controversy is ripe for judicial determination.

4 79. The BOARD is entitled to a declaration from this Court that NRS 465.086 and
5 465.092 prohibit POLYMARKET from making event-based contracts concerning the
6 outcomes, or partial outcomes, of sporting or other events available on its market in Nevada
7 without obtaining the required gaming licenses.

8 80. The BOARD is entitled to an injunction enjoining POLYMARKET from
9 making event-based contracts concerning the outcomes, or partial outcomes, of sporting or
10 other events available on its market in Nevada unless and until POLYMARKET obtains
11 the appropriate gaming licenses.

12 **PRAYER FOR RELIEF**

13 WHEREFORE, the BOARD prays for judgment against POLYMARKET as follows:

14 1. For a declaration that NRS 463.160, 465.086, and 465.092 prohibit
15 POLYMARKET from making event-based contracts concerning the outcomes, or partial
16 outcomes, of sporting or other events available on its market in Nevada without obtaining
17 the required gaming licenses;

18 2. For a declaration that NRS 463.350 prohibits POLYMARKET from making
19 event-based contracts concerning the outcomes, or partial outcomes, of sporting or other
20 events available on its market to persons under the age of 21 in Nevada;

21 3. For an injunction enjoining POLYMARKET from making event-based
22 contracts concerning the outcomes, or partial outcomes, of sporting or other events
23 available on its market in Nevada unless and until POLYMARKET obtains the appropriate
24 gaming licenses;

25 4. For an injunction enjoining POLYMARKET from making event-based
26 contracts concerning the outcomes, or partial outcomes, of sporting or other events
27 available on its market to persons under the age of 21 in Nevada;

28 ...

1 **CERTIFICATE OF SERVICE**

2 I certify that I am an employee of the Office of the Attorney General, State of Nevada,
3 and that on January 16, 2026, I deposited for mailing in the United States Mail, first-class
4 postage prepaid, at Carson City, Nevada, a true and correct copy of the COMPLAINT for
5 permanent injunction and declaratory relief to the following:

6 BLOCKRATIZE, INC. d/b/a POLYMARKET
7 c/o CORPORATION SERVICE COMPANY
8 251 LITTLE FALLS DRIVE
9 WILMINGTON, DE 19808

10 QCX LLC d/b/a POLYMARKET US
11 c/o CORPORATION SERVICE COMPANY
12 251 LITTLE FALLS DRIVE
13 WILMINGTON, DE 19808

14 ADVENTURE ONE QSS, INC. d/b/a POLYMARKET
15 1280 LEXINGTON AVE
16 NEW YORK, NY 10028

17 

18

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DEPUTY

10 *Attorneys for Plaintiff*

11 **FIRST JUDICIAL DISTRICT COURT**
12 **CARSON CITY, NEVADA**

13 STATE OF NEVADA ex rel. NEVADA
14 GAMING CONTROL BOARD,

15 Plaintiff,

16 vs.
17 BLOCKRATIZE, INC. d/b/a
POLYMARKET; QCX LLC d/b/a
18 POLYMARKET US; ADVENTURE ONE
QSS, INC. d/b/a POLYMARKET

19 Defendants.

Case No. *260C00124*
Dept. No. *T*

**Plaintiff's Application for Temporary
Restraining Order and Motion for
Preliminary Injunction**

Hearing Requested

21 Plaintiff, STATE OF NEVADA, ex rel. NEVADA GAMING CONTROL BOARD
22 ("BOARD"), by and through its attorneys, hereby files this Application for Immediate
23 Temporary Restraining Order and Motion for Preliminary Injunction against
24 BLOCKRATIZE, INC. d/b/a POLYMARKET, QCX LLC d/b/a POLYMARKET US, and
25 ADVENTURE ONE QSS, INC. d/b/a POLYMARKET (collectively, "POLYMARKET"). The
26 BOARD seeks to restrain and enjoin POLYMARKET and any of its agents, employees,
27 officers, or affiliates from operating a derivatives exchange and prediction market
28 ("market") that offers event-based contracts relating to sporting and other events to people

1 within Nevada without obtaining all required Nevada gaming licenses, and from allowing
2 its market to accept wagers from persons under the age of 21 in Nevada. This Application
3 and Motion are made pursuant to NRCP 65 and are based upon the following Memorandum
4 of Points and Authorities, all papers on file herein, and any oral argument this
5 Court permits.

6 MEMORANDUM OF POINTS AND AUTHORITIES

7 **I. FACTS**

8 **A. The State Comprehensively Regulates Gaming in Nevada.**

9 Nevada has a long history of gaming regulation. Except for a brief period during
10 prohibition, Nevada has allowed some form of legalized gaming for over 150 years. *See*
11 *Becky Harris & Husna Alikhan, Nevada, Over 60 Years Regulating Gambling—A*
12 *Jurisdictional Overview*, 23 Gaming L. Rev. 645, 648 & n.18 (2019).

13 Nevada’s gaming industry is “vitaly important to the economy of the State
14 and the general welfare of the inhabitants.” NRS 463.0129(1)(a). All entities that
15 conduct gaming in Nevada must “be licensed, controlled and assisted to protect the
16 public health, safety, morals, good order and general welfare of the inhabitants of the
17 State.” NRS 463.0129(1)(d).

18 The Nevada Legislature has found that the continued growth and success of gaming
19 “is dependent on public confidence and trust that licensed gaming” is “conducted honestly
20 and competitively.” NRS 463.0129(1)(b). And the Legislature has made clear that “public
21 confidence and trust can only be maintained by *strict* regulation of all persons, locations,
22 practices, associates, and activities related” to the operation of gaming in Nevada.
23 NRS 463.0129(1)(c) (emphasis added). The BOARD is statutorily charged with
24 administering and enforcing Nevada gaming law. NRS 463.140(1).

25 “Gaming” in Nevada is synonymous with “gambling” and includes any regulated
26 game. NRS 463.0153. A “game” subject to regulation in Nevada includes “any game played
27 with . . . equipment or any mechanical or electronic device or machine for money . . . or any
28 representative of value” that is accessible in Nevada. NRS 463.0152. The games subject

1 to regulation in Nevada include “percentage game[s].” NRS 463.0152. A “percentage game”
2 exists where the “house” does not directly participate in a wager and its only stake is a
3 commission derived from the wager. *See Hughes Props. v. State*, 100 Nev. 295, 297 (1984).
4 Gaming includes operating a “sports pool,” which is “the business of accepting wagers on
5 sporting events or other events by any system or method of wagering,” NRS 463.0193;
6 a “wager” is “a sum of money or representative of value that is risked on an occurrence for
7 which the outcome is uncertain,” NRS 463.01962.

8 Nevada law comprehensively regulates entities that conduct gaming activities in the
9 State. Every entity that makes gaming activities accessible in Nevada is subject to a
10 rigorous licensing process. NRS 463.160(1). Entities conducting gaming activities in the
11 State of Nevada must pay taxes on gross gaming revenue derived from gaming activities
12 accessible in the State. NRS 463.373. Licensed entities accepting wagers from persons
13 in the State of Nevada must have a physical location in Nevada. Nev. Gam’g Comm.
14 Reg. 22.060(2). Licensed entities may not accept wagers from those under 21 years of age.
15 NRS 463.350. Further, licensed entities accepting wagers on sporting events must employ
16 safeguards to ensure that wagers are not being placed on an event by owners, coaches,
17 players, or officials participating in the event, and must communicate with Nevada gaming
18 regulatory authorities about potential evidence of match fixing or point shaving. *See Nev.*
19 *Gam’g Comm. Reg. 22.1205(2)*. Failing to enforce these laws would severely weaken the
20 State’s ability to strictly regulate gaming and would jeopardize the growth and integrity of
21 Nevada’s gaming industry, which is vitally important to its economy and the welfare of
22 its citizens.

23 **B. POLYMARKET’s Market is a Gambling Game and/or Sports Pool and**
24 **Accepts Wagers from Persons in Nevada.**

25 POLYMARKET operates a market that offers event-based contracts relating to
26 sporting and other events. Compl. ¶ 20. These events include, but are not limited to,
27 college basketball games, college and professional football games, and elections. *Id.*
28

1 POLYMARKET's event contracts are wagers under NRS 463.01962:
2 POLYMARKET's market allows persons located in Nevada to risk money on sporting
3 events and elections, and the outcomes of sporting events and elections are, by their very
4 nature, uncertain. *See, e.g.,* POLYMARKET, *Rams vs Bears*, perma.cc/6YNG-F4PN
5 (allowing a user to spend \$0.36 on an event contract that pays out \$1.00 if the Bears win
6 their January 18, 2026, playoff game against the Rams). POLYMARKET consequently
7 operates a "sports pool" under Nevada law. NRS 463.0193.

8 Further, POLYMARKET's market takes a commission, or percentage, on the wagers
9 placed through its market. *See* POLYMARKET, *Fees & Operating Hours*, perma.cc/FWA6-
10 RADG. POLYMARKET accordingly offers a "percentage game"—a type of "gambling
11 game"—under Nevada law. NRS 463.0152.

12 A person can access POLYMARKET's market through its mobile app. Compl. ¶ 18.
13 POLYMARKET uses computers and servers to make its event-based contracts available on
14 its mobile app. *Id.* A person enters into an event-based contract on POLYMARKET's
15 market with the payment of money. *Id.*

16 C. POLYMARKET's Activities in Nevada Cause Harm to Nevada.

17 Although POLYMARKET conducts gaming activity in Nevada, including by
18 operating a sports pool, POLYMARKET does not comply with Nevada gaming law. Among
19 other things, POLYMARKET has not undergone Nevada's rigorous licensing process to
20 obtain a gaming license for its wagering activities. Compl. ¶ 27. It accordingly does not
21 possess a Nevada license to conduct gaming activities, including operating a sports pool.
22 *Id.* ¶ 37. Further, POLYMARKET does not pay taxes on gross gaming revenue generated
23 from wagers placed by persons in Nevada. *Id.* ¶ 29. And POLYMARKET does not have a
24 physical location in Nevada. *Id.* ¶ 31.

25 POLYMARKET also does not comply with the various regulations on gaming that
26 Nevada has imposed to protect Nevada and its citizens. POLYMARKET does not require
27 its patrons to be at least 21 years of age to place a wager in its markets, Compl. ¶ 33;
28 instead, it allows anyone over the age of 18 to create an account and trade on its platform,

1 see POLYMARKET, *Terms of Service* (Aug. 26, 2025), perma.cc/L3Y2-U4YS. To Plaintiff's
2 knowledge, POLYMARKET does not employ adequate safeguards to ensure that wagers
3 are not being placed on an event by owners, coaches, players, or officials participating in
4 the event, and does not communicate about potential evidence of match fixing or point
5 shaving to Nevada regulatory authorities. Compl. ¶ 35.

6 II. PROCEDURAL HISTORY

7 On January 16, 2025, the BOARD filed this action to obtain a declaration from this
8 Court that POLYMARKET is violating Nevada law and an injunction ordering
9 POLYMARKET to cease its violations of Nevada law. See Compl. 11. In this Application
10 for Temporary Restraining Order and Motion for Preliminary Injunction, the BOARD seeks
11 a temporary restraining order and preliminary injunction prohibiting POLYMARKET and
12 any of its agents, employees, officers, or affiliates from operating a market that offers event-
13 based contracts relating to sporting and other events to people within Nevada without
14 obtaining the required Nevada gaming licenses, and prohibiting POLYMARKET from
15 allowing its market to accept wagers from persons under the age of 21 in Nevada.

16 III. LEGAL STANDARD

17 A court should grant preliminary injunctive relief when it “appear[s] by the
18 complaint that the plaintiff is entitled to the relief demanded, and such relief or any part
19 thereof consists in restraining the commission or continuance of the act complained of,”
20 NRS 33.010(1), and when “the commission or continuance of some act, during the litigation,
21 would produce great or irreparable injury to the plaintiff,” NRS 33.010(2). The plaintiff
22 must demonstrate two elements: (1) there is a reasonable likelihood that the plaintiff will
23 prevail in the underlying case and (2) absent a preliminary injunction, the plaintiff will
24 suffer irreparable harm for which compensatory damages are not sufficient. *Elk Point*
25 *Country Club Homeowners’ Ass’n, Inc. v. K.J. Brown, LLC*, 138 Nev. 640, 642, 515 P.3d 837,
26 839 (2022); *Posner v. U.S. Bank Nat’l Ass’n*, 140 Nev. Adv. Op. 22, 545 P.3d 1150, 1152
27 (Nev. 2024). The court may also consider the balance of hardships and the public interest.
28

1 *See Univ. & Cmty. Coll. Sys. of Nev. v. Nevadans for Sound Gov't*, 120 Nev. 712, 721, 100
2 P.3d 179, 187 (2004).

3 Nevada Rule of Civil Procedure 65(b) authorizes a court to issue an ex parte
4 temporary restraining order. Courts often apply similar standards for temporary
5 restraining orders and preliminary injunctions, as both are forms of injunctive relief aimed
6 at preventing harm before a final resolution of the case. *See, e.g., LIT Ventures, LLC v.*
7 *Carranza*, 457 F. Supp. 3d 906, 908 (D. Nev. 2020). The key question is whether the
8 Plaintiff has shown that it will suffer “immediate and irreparable injury.” NRCP 65(b); *see*
9 *State ex rel. Friedman v. Eighth Jud. Dist. Ct. In & For Clark Cnty.*, 81 Nev. 131, 134, 399
10 P.2d 632, 633 (1965).

11 The requirements for both a preliminary injunction and for a temporary restraining
12 order are met here. In particular, the BOARD is suffering serious, ongoing, irreparable
13 harm every day that POLYMARKET operates its market in violation of Nevada law, and
14 so the Court should immediately issue a temporary restraining order.

15 **IV. ARGUMENT**

16 POLYMARKET has been willfully circumventing Nevada law requiring all gaming
17 activity in the State to be strictly regulated and licensed. POLYMARKET operates a
18 “sports pool” and/or “gambling game” under Nevada law. Yet POLYMARKET does not
19 possess a Nevada license to operate a sports pool or conduct other gaming activity in
20 Nevada. POLYMARKET also does not follow many of the restrictions on licensed gaming
21 in the State. In particular, POLYMARKET allows persons under 21 years of age to wager
22 on its market. Accordingly, the BOARD is entitled to a temporary restraining order and
23 preliminary injunction prohibiting POLYMARKET from operating an unlicensed sports
24 pool in Nevada and prohibiting POLYMARKET from accepting wagers from persons under
25 the age of 21.

26 **A. Plaintiff is likely to succeed on the merits of its claims.**

27 The BOARD is likely to succeed in showing that POLYMARKET violates, at a
28 minimum, NRS 463.160, 463.350, 465.086, and 465.092.

1 POLYMARKET violates NRS 463.160. Pursuant to NRS 463.160, it is unlawful for
2 a person to expose a game or a sports pool for play in Nevada without the required gaming
3 licenses. POLYMARKET's market exposes a percentage game and/or sports pool for play
4 in Nevada. Compl. ¶¶ 18–24. POLYMARKET does not possess a Nevada gaming license
5 either to offer a percentage game or to operate a sports pool in Nevada. *Id.* ¶ 39.
6 Accordingly, POLYMARKET, in making its market available to persons located in Nevada,
7 has violated and continues to violate NRS 463.160.

8 POLYMARKET violates NRS 463.350. Pursuant to NRS 463.350, a person under
9 the age of 21 may not play, be allowed to play, place wagers at, or collect winnings from
10 any game or sports pool. POLYMARKET's market constitutes a percentage game and/or
11 sports pool. Compl. ¶¶ 18–24. Yet POLYMARKET's market does not restrict persons
12 under the age of 21 from participating. *Id.* ¶ 43. Accordingly, POLYMARKET, in making
13 its market available to persons located in Nevada who are under the age of 21, has violated
14 and continues to violate NRS 463.350.

15 POLYMARKET violates NRS 465.086. Pursuant to NRS 465.086(1), it is unlawful
16 for any person to directly or indirectly receive any compensation or any percentage or share
17 of the money played for accepting or facilitating any wager upon the result of any sporting
18 event without a gaming license. POLYMARKET is not licensed to accept wagers in
19 Nevada. Compl. ¶ 47. POLYMARKET's market accepts wagers in Nevada. *Id.* ¶ 48. In
20 addition to accepting wagers on the results of sporting events and other events,
21 POLYMARKET's market facilitates wagers on sporting events and other events between
22 individual participants in its market. *Id.* ¶ 49. POLYMARKET takes a percentage of
23 money wagered through its market in the form of commissions styled as "trading fees."
24 POLYMARKET, *Fees & Operating Hours*, perma.cc/FWA6-RADG. Accordingly,
25 POLYMARKET, in operating its market, has violated and continues to violate NRS
26 465.086.

27 POLYMARKET violates NRS 465.092. Pursuant to NRS 465.092, it is unlawful for
28 a person to knowingly accept a wager from a person inside of Nevada through a medium of

1 communication unless the person accepting the wager is licensed pursuant to Nevada law
2 and otherwise complies with applicable Nevada laws and regulations concerning wagering.
3 POLYMARKET's market accepts wagers on sporting events and other events. Compl. ¶ 54.
4 POLYMARKET's market accepts wagers from persons inside of Nevada. *Id.* ¶ 55. The
5 Internet is a medium of communication. NRS 465.091. POLYMARKET's market uses
6 the Internet for wagering activities. Compl. ¶ 57. Accordingly, in operating its
7 market, POLYMARKET is a person knowingly accepting wagers from persons inside of
8 Nevada through a medium of communication, and has violated and continues to violate
9 NRS 465.092.

10 For at least these reasons, POLYMARKET is violating Nevada gaming law. Yet
11 POLYMARKET has made clear that it will not voluntarily obtain a gaming license or
12 otherwise comply with Nevada gaming law. The BOARD therefore is likely to succeed on
13 the merits of its claims and obtain a permanent injunction from this Court enjoining
14 POLYMARKET from operating its market without complying with Nevada gaming law.

15 **B. Plaintiff is suffering and will continue to suffer immediate and**
16 **irreparable harm absent relief.**

17 Plaintiff suffers serious and irreparable harm every day that POLYMARKET
18 operates its market in violation of Nevada law. The Nevada Legislature has enacted a
19 "comprehensive regulatory structure, coupled with strict licensing standards" to ensure the
20 integrity of gaming in the State. NRS 463.745. Plaintiff is statutorily charged with
21 enforcing Nevada gaming law and overseeing Nevada's gaming industry, to protect the
22 reputation of the State of Nevada, to protect the reputation of gaming in Nevada, and to
23 protect the public health, safety, morals, good order, and general welfare of the inhabitants
24 of Nevada. NRS 463.140(1).

25 POLYMARKET's failure to comply with Nevada gaming law impairs the BOARD
26 from carrying out its statutory functions. For example, in order to ensure that wagering is
27 fair, Nevada gaming regulations prohibit accepting wagers on sporting events from owners,
28 coaches, players, officials, or other participants in the event and require licensees to take

1 reasonable steps to avoid circumvention of this regulation. Nev. Gam’g Comm. Reg.
2 22.1205(2). Licensed sports books also must: (1) obtain certain identification information
3 from patrons who place wagers of a certain size; (2) prevent multiple wagers designed to
4 circumvent the identification requirements for wagers of a certain size; and (3) prevent
5 wagers structured to circumvent the identification requirements. Nev. Gam’g Comm. Reg.
6 22.061, 22.062, and 22.063. Further, licensed sports books must communicate with the
7 BOARD about potential evidence of match fixing or point shaving. *See* Nev. Gam’g Comm.
8 Reg. 22.121. To Plaintiff’s knowledge, POLYMARKET does not adhere to these
9 requirements, which harms the BOARD by preventing it from ensuring the integrity of
10 gaming in the State.

11 POLYMARKET’s failure to comply with Nevada gaming law gives it a massive and
12 unfair competitive advantage over its competitors, which greatly disrupts the gaming
13 industry. That advantage is both pecuniary, in that POLYMARKET does not need to spend
14 the money its competitors need to spend on licensing fees, taxes, and compliance (including
15 maintaining a physical location in Nevada), as well as strategic, in that POLYMARKET’s
16 products are not subject to the same requirements as its competitors. Plaintiff, which is
17 charged with ensuring that gaming in Nevada is fair, suffers irreparable harm when
18 POLYMARKET is able to distort the playing field and disrupt the industry in this manner.
19 *See Hotel Emps. & Rest. Emps. Int’l Union v. Nev. Gaming Comm’n*, 984 F.2d 1507, 1509
20 (9th Cir. 1993).

21 The harm only increases the longer POLYMARKET is allowed to operate unfettered.
22 POLYMARKET’s ability to profit from unlicensed gaming will incentivize others to enter
23 into prediction markets instead of becoming (or remaining) licensed by the State. Indeed,
24 that already has started to happen: DraftKings and FanDuel have decided to forgo
25 licensing in Nevada so that they can enter the prediction-markets business in other States.
26 *See KalshiEX LLC v. Hendrick*, 2025 WL 3286282, at *14 (D. Nev. Nov. 24, 2025), *appeal*
27 *pending*, No 25-7516 (9th Cir. filed Nov. 25, 2025). Other sportsbooks could follow suit,
28 “unleashing even more unregulated gambling.” *Id.*

1 Thus, the harms caused by POLYMARKET are on-going, serious, and irreparable.
2 The BOARD seeks to stop the myriad of harms caused by POLYMARKET.

3 **C. The balance of hardships and the public interest weigh heavily**
4 **in favor of granting a temporary restraining order and**
5 **preliminary injunction.**

6 Compared to the ongoing, severe, irreparable harm that POLYMARKET's market
7 causes to the BOARD and to the State, any harms that POLYMARKET claims to suffer
8 from an injunction are insignificant. Indeed, the BOARD seeks only for POLYMARKET to
9 follow Nevada gaming law, and following the law is not a harm. *See Goldman v. Newage*
10 *Lake Las Vegas, LLC*, 2019 WL 13254890, at *1 (D. Nev. Oct. 23, 2019).

11 POLYMARKET may contend that federal law preempts Nevada gaming law, and
12 that it is harmed by being required to follow preempted law. But a federal district court
13 evaluating this argument brought by POLYMARKET's competitor concluded that the
14 competitor is not likely to prevail on the argument. *KalshiEX*, 2025 WL 3286282, at *6–
15 12. In any event, as the federal court explained, any claimed harms from being required
16 to stop operating are “largely monetary”—“essentially that [the company] will not be able
17 to profit from [its] trades”—and pale in comparison to the harms to the BOARD. *Id* at *12.
18 Notably, the federal agency POLYMARKET may claim to regulate it expressly told
19 POLYMARKET to “account[] for” “State regulatory actions and pending and potential
20 litigation, including enforcement actions,” and that it should have “contingency plans,”
21 including “liquidation or close-out policies and procedures” in the event it cannot operate
22 in a State. U.S. Commodity Futures Trading Comm’n, CFTC Letter No. 25-36, at 2 (Sept.
23 30, 2025), perma.cc/B26G-SBH5. The balance of harms thus weighs in the BOARD's favor.
24 *KalshiEX*, 2025 WL 3286282, at *13.

25 The public interest similarly weighs in favor of enjoining POLYMARKET from
26 violating Nevada gaming law. The Legislature has determined that “[p]ublic confidence
27 and trust can only be maintained by strict regulation of all persons, locations, practices,
28 associations and activities related to the operation of licensed gaming establishments.”
NRS 463.0129(1)(c). “All establishments where gaming is conducted . . . must therefore be

1 licensed, controlled and assisted to protect the public health, safety, morals, good order and
2 general welfare of the inhabitants of the State.” NRS 463.0129(1)(d). The Legislature thus
3 has determined that the public interest requires *all* gaming operators to be licensed and to
4 follow Nevada gaming law. Any gaming business, including POLYMARKET, that does not
5 comply with Nevada gaming law poses a threat to this vital industry.

6 In particular, POLYMARKET does not adhere to the consumer-protection
7 requirements in Nevada law. To start, POLYMARKET’s operations harm some of Nevada’s
8 most vulnerable residents. Nevada law prohibits persons under 21 from placing sports
9 wagers, NRS 463.350(1)(a), but POLYMARKET does not require its participants to be 21
10 years of age. Nevada law also protects those suffering from problem gaming by requiring,
11 among other measures, that gaming licensees letting patrons set deposit limits,
12 “conspicuously display” information about responsible-gaming resources, train employees
13 to identify signs of problem gaming, and refrain from marketing to customers who
14 have excluded themselves. Nev. Gam’g Comm. Reg. 5.225(18)(a)-(b). To Plaintiff’s
15 knowledge, POLYMARKET does not adhere to these requirements to the extent required
16 by Nevada law.

17 POLYMARKET’s operations further harm the gaming public because
18 POLYMARKET does not participate in the State’s process to resolve patron disputes. *See*
19 NRS 463.362 *et seq.* Patrons of licensed gaming establishments may utilize a process with
20 the BOARD to resolve disputes related to wagering activities. But this structure is in place
21 only for disputes between a Nevada licensee and its patron. NRS 463.362. A person
22 entering a wager through an event contract available on POLYMARKET’s market is not a
23 patron of a Nevada licensee and, thus, pursuant to the applicable statutes, has no recourse
24 should there be a dispute over the wager. POLYMARKET’s market thus harms the public
25 interest because it does not provides adequate protection to purchasers of event contracts.

26 POLYMARKET also harms the State’s economy and the public fisc. Licensed
27 gaming is “vitaly important to the economy of the State and the general welfare of
28 the inhabitants.” NRS 463.0129(1)(a). All licensed gaming operators must pay taxes, *see*

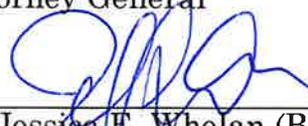
1 NRS 463.370—revenues that finance “indispensable” State functions, from schools to
2 highways. *Sacco v. State*, 105 Nev. 844, 847 (1989). POLYMARKET’s unlicensed gaming
3 operations threatens that revenue, by evading taxes and diverting business from licensed
4 sports books that pay taxes, and thus “represents a serious threat to the state’s economic
5 base.” *Id.* Allowing POLYMARKET to offer unlawful gaming activities risks “devastating
6 the Nevada economy and related tax revenues.” *KalshiEX*, 2025 WL 3286282, at *14. The
7 public interest thus weighs decisively in favor of enjoining POLYMARKET.

8 **CONCLUSION**

9 The Court should grant this application for temporary restraining order and
10 preliminary injunction, and enter an order prohibiting POLYMARKET and any of its
11 agents, employees, officers, or affiliates from operating a market that offers event-based
12 contracts relating to sporting and other events to people in Nevada without obtaining all
13 required Nevada gaming licenses, and prohibiting POLYMARKET from allowing its
14 market to accept wagers from persons under the age of 21 in Nevada.

15 Dated: January 16, 2026.

16 AARON D. FORD
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Attorneys for Plaintiff

1 **CERTIFICATE OF SERVICE**

2 I certify that I am an employee of the Office of the Attorney General, State of Nevada,
3 and that on January 16, 2026, I deposited for mailing in the United States Mail, first-class
4 postage prepaid, at Carson City, Nevada, a true and correct copy of the foregoing to
5 the following:

6 BLOCKRATIZE, INC. d/b/a POLYMARKET
7 c/o CORPORATION SERVICE COMPANY
8 251 LITTLE FALLS DRIVE
9 WILMINGTON, DE 19808

10 QCX LLC d/b/a POLYMARKET US
11 c/o CORPORATION SERVICE COMPANY
12 251 LITTLE FALLS DRIVE
13 WILMINGTON, DE 19808

14 ADVENTURE ONE QSS, INC. d/b/a POLYMARKET
15 1280 LEXINGTON AVE
16 NEW YORK, NY 10028

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18 _____
19 Mercedita Garcia
20 AG Legal Secretary
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