

NEVADA TAX COMMISSION MEETING
AGENDA

May 2, 2022
9:00 a.m.

This meeting may be viewed by live stream on the Nevada Department of Taxation's YouTube channel at: <https://www.youtube.com/channel/UCwZMw0CLJAjXH1XFjYde18Q/feed>

Nevada Department of Taxation
1550 E. College Parkway
Carson City, Nevada 89706

Nevada Department of Taxation
700 E. Warm Springs Rd., Ste. 200
Las Vegas, Nevada 89119

Note: **Items on this agenda may be taken in a different order than listed.**
Items may be combined for consideration by the Tax Commission.
Items may be pulled or removed from the agenda at any time.

I. ****Public Comment** – Testimony will be accepted in writing, by telephone or in person. In consideration of others, who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than three (3) minutes. Please submit written testimony by email to tpadovano@tax.state.nv.us, by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 1550 E. College Parkway, Carson City, NV 89706. To dial in to provide testimony by telephone:

Dial: +1 253 215 8782 or +1 346 248 7799 or +1 669 900 9128 or
+1 301 715 8592 or +1 312 626 6799 or +1 646 558 8656

When prompted, please enter Webinar ID: 837 0126 2556#

Please call in between 8:15 a.m. and 8:45 a.m.

Please call (775) 684-2100 to report technical difficulties.

II. **Meeting Minutes:**

A. **Consideration for Approval of the February 18, 2022, Nevada Tax Commission Meeting Minutes.** (for possible action)

B. **Consideration for Approval of the March 7, 2022, Nevada Tax Commission Meeting Minutes.** (for possible action)

III. **CONSENT CALENDAR¹:**

A. **Matters of General Concern:**

- 1) **Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):**
 - a) A&V Korrca LLC (for possible action)
 - b) Amir Inc. (for possible action)
 - c) Basils Delights Inc. (for possible action)
 - d) Café Capello Inc. (for possible action)
 - e) Desert Auto Dealer Inc. (for possible action)

¹ The Commission will review all of the items on the consent calendar unless a member of the Commission, the Attorney General's Office, the Department or the public wishes to speak in regard to a certain issue, in which case the Commission may, in its discretion, pull the item from the consent calendar.

- f) Desert Inka Inc. (for possible action)
- g) Donut Bistro Pho Noodle LLC (for possible action)
- h) FMI Hudspeth Inc. (for possible action)
- i) Gina Y LLC (for possible action)
- j) Granite Planet LLC (for possible action)
- k) HLFS Inc. (for possible action)
- l) Kintop & Company LLC (for possible action)
- m) Lunar Two LLC (for possible action)
- n) Sassafras LLC (for possible action)
- o) Sequential Art Inc. (for possible action)
- p) Shaan Corp (for possible action)
- q) Town Square 8 LLC (for possible action)
- r) Universal E-Business Solutions LLC (for possible action)
- s) Yusays Mimosa Café LLC (for possible action)

B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:

- 1) ALO LLC (for possible action)
- 2) Avasure LLC (for possible action)
- 3) Comark, LLC (for possible action)
- 4) Creative Office Pavilion LLC (for possible action)
- 5) DPA Microphones Inc. (for possible action)
- 6) Eden Brothers (for possible action)
- 7) Girl Scouts of the United States of America (for possible action)
- 8) Heavy Metal Equipment & Rentals (for possible action)
- 9) Intervision Systems LLC (for possible action)
- 10) Kala Brand Music Company (for possible action)
- 11) Midnight Oil Agency LLC (for possible action)
- 12) Missguided Limited (for possible action)
- 13) Monaco Enterprise Inc. (for possible action)
- 14) Ohio Medical LLC (for possible action)
- 15) Puff Corp (for possible action)
- 16) Rebdolls Inc. (for possible action)
- 17) Revention (for possible action)
- 18) Rockauto, LLC (for possible action)
- 19) Speed Engineering & Performance Corporation (for possible action)
- 20) Starkist Co. (for possible action)
- 21) The Lace Cactus LLC (for possible action)
- 22) Thinkmate, Silicon Mechanics, Aberdeen (for possible action)
- 23) Vestcom New Century LLC (for possible action)
- 24) Vestcom Retail Solutions Inc. (for possible action)
- 25) Zibuyu International Limited (for possible action)

C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:

- 1) Cerca Trova Southwest Restaurant Group LLC (for possible action)
- 2) Cashman Equipment Co. (for possible action)
- 3) Extreme Networks, Inc. (for possible action)
- 4) Las Vegas Color Graphics, Inc. (for possible action)
- 5) Zero One Odysseys, LLC (for possible action)
- 6) McManus Auctions (for possible action)

D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations

- 1) Harris Rebar Las Vegas Inc. (for possible action)

2) LWSHQ LLC aka Liquor World – Paradise (for possible action)

E. Department’s Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:

1) Andrey F. Ariza (for possible action)

2) Ivan W. Harris (for possible action)

3) Huy Nguyen (for possible action)

IV. **DIVISION LOCAL GOVERNMENT SERVICES:**

A. **Consideration for Approval and Adoption of the 2023 - 2024 Ratio Study, pursuant to NRS 361.333.** (for possible action)

B. **Discussion and Consideration for Approval of the 2023-2024 Improvement Factor Study, pursuant to NRS 361.261(2).** (for possible action)

C. **Discussion and Consideration for Approval for the 2023-2024 Personal Property Manual as authorized under NRS 361.227 and NAC 361.1365.** (for possible action)

D. **Review and Consideration for Adoption of Bulletin 212, 2023-2024 Agricultural Land Values and Open Space Property Procedures as authorized under NRS 361A.140 and NRS 361.325(1)(b).** (for possible action)

E. Review and Consideration for Approval of the Renewal of the Residential Construction Tax:

1) **Churchill County School District** (for possible action)

V. **COMPLIANCE DIVISION:**

A. Department’s Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:

1) **Alban Dema** (for possible action)

B. Approval of Refund/Credit Request in Excess of \$250,000:

1) **Bonotel LLC** (for possible action)

2) **Hermes of Paris LLC** (for possible action)

C. Petition for Reconsideration of Department’s Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes pursuant to NRS 372.3261 (Sales/Use Tax):

1) **National Afterschool Association** (for possible action)

D. Taxpayer’s Appeal of Advisory Opinion No. 22-001 dated January 26, 2022:

1) **Neal Jones** (for possible action)

E. Taxpayer’s Appeal of Administrative Law Judge’s Decision pursuant to NRS 360.245 and NAC 360.175:

1) **The Honest Company, Inc.** (for possible action)

2) **Cirilo Vazquez-Carrera and Sebastiana Trujillo-Campos** (for possible action)

VI. **INFORMATIONAL ITEMS:**

- A. Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Modified Business Tax and Excise Tax (dates as indicated).
- B. Approval and Denial Status Report Log for Organizations Created for Religious, Charitable or Educational Purposes (dates as indicated) (Sales/Use Tax Exemption).

VII. **BRIEFING:**

- A. **Briefing to/from the Commission and the Executive Director.** (for discussion only)

VIII. Next Meeting Date: June 27, 2022

IX. ****Public Comment** – Testimony will be accepted in writing, by telephone or in person. In consideration of others, who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than three (3) minutes. Please submit written testimony by email to tpadovano@tax.state.nv.us, by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 1550 E. College Parkway, Carson City, NV 89706. To dial in to provide testimony by telephone:

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X. Items for Future Agendas. (for discussion only)

XI. Adjourn.

Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation in writing, email tpadovano@tax.state.nv.us or call (775) 684-2096 prior to the meeting.

Please contact Tina Padovano at (775) 684-2096 to request copies of the Nevada Tax Commission support materials. The support materials are made available at the Department of Taxation, 1550 College Pkwy, Carson City, NV and made available during the meetings.

Any appeal to the Nevada Tax Commission (the “Commission”) concerning the liability of tax must be heard in open session. A taxpayer may request that a portion of the hearing be closed to the public so that the Commission can receive proprietary or confidential information pursuant to NRS 360.247. The request must be submitted to the Commission in writing and contain a list or summary of the information that the taxpayer believes is proprietary or confidential. It must also include a short statement explaining how the information qualifies as proprietary or confidential information pursuant to NRS 360.247. The submission must be made no later than fourteen (14) days prior to the date of the hearing. All requests for closed hearings will be noted as such on the Commission’s agenda.

Decisions of the Tax Commission and any information submitted in public session will become public and may be published. If a transcript of any hearing held before the Commission is desired by the petitioner or appellant, he/she may obtain a copy, at the party's expense, from the court reporter furnished by the Commission.

**This item is to receive public comment on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Nevada Tax Commission. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual the board may refuse to consider public comment. See NRS 233B.126.

Notice of this meeting has been posted at the Department of Taxation: 1550 College Parkway, Carson City, Nevada 89706; and sent to each County Public Library for posting. Notice of this meeting was e-mailed for posting to the following locations: Department of Taxation, 700 E. Warm Springs Rd., 2nd Floor, Las Vegas, Nevada; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Nevada. Notice of this meeting was posted on the internet through the Department of Taxation's website at <https://tax.nv.gov/> and at <https://notice.nv.gov/>. Notice of this meeting was emailed for posting to the State Library in Carson City, to the Attorney General's Office in Carson City, and to the Nevada Legislative Building in Carson City.