

NEVADA TAX COMMISSION MEETING
AGENDA

Nevada Department of Transportation Headquarters
1263 S. Stewart St., Rooms 301 & 302
Carson City, NV 89712

Video Conference

Nevada Department of Transportation
District I HQ
123 E. Washington Ave., Building B, Training Room
Las Vegas, NV 89101

June 25, 2019
9:00 a.m.

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** – 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.

- II. **Meeting Minutes:**
 - A. Consideration for Approval of the May 6, 2019 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) 3 Amigos LLV LLC (for possible action)
 - b) 7 Elements Nevada Inc. (for possible action)
 - c) CN Kashat Inc. (for possible action)
 - d) Doni L. Matthews (for possible action)
 - e) Fine Silver Store LLC (for possible action)
 - f) Gam.Star LLC (for possible action)
 - g) Hiroyama LLC (for possible action)
 - h) Hobeyes Inc. (for possible action)
 - i) Hodges Enterprises of Las Vegas #2 LLC (for possible action)
 - j) Hodges Enterprises of Las Vegas 4 LLC (for possible action)
 - k) Hodges Enterprises of Las Vegas 6 LLC (for possible action)
 - l) JC Group International Inc. (for possible action)
 - m) Mammoth Subs Inc. (for possible action)
 - n) Pathfinders USA Inc. (for possible action)
 - o) Quick Stop Market LLC (for possible action)
 - p) Rockhouse Too LLC (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.

B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):

- 1) Goldenwear (for possible action)
- 2) Credit Union National Association Inc. (for possible action)
- 3) Crowdstrike Inc. (for possible action)
- 4) DealerDirect LLC dba FordDirect (for possible action)
- 5) Extreme Reach Inc. (for possible action)
- 6) Automated Systems Amercia Inc. (for possible action)
- 7) Great Bay Home Fashions LLC (for possible action)
- 8) H.S. Art Services (for possible action)
- 9) Harpster of Philipsburg Inc. (for possible action)
- 10) Inline Filling Systems LLC (for possible action)
- 11) Midea America Corp. (for possible action)
- 12) Neograft Solutions Corp. (for possible action)
- 13) Neograft Solutions Inc. (for possible action)
- 14) OONI Inc. (for possible action)
- 15) Solle Naturals LLC (for possible action)
- 16) Vitrolife Inc. (for possible action)

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

- 1) Sake Rok, LLC (for possible action)
- 2) Incredible Technologies Inc. (for possible action)

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

- 1) AXA Equitable Life Insurance Company (for possible action)
- 2) Medical Protective Company (for possible action)
- 3) Prudential Insurance Company of America (for possible action)

E. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (Sales/Use Tax, Modified Business Tax and/or Commerce Tax)

- 1) Boardroom Aviation (for possible action)
- 2) The Olive & Products (for possible action)
- 3) Scott K. Canepa, a Professional Corporation (for possible action)
- 4) Neo Nevada Inc. dba DF Wireless (for possible action)
- 5) David's Foodservice LLC dba Carlitos Burritos (for possible action)
- 6) El Immanuel Management, LLC dba Yummy Grill and Sushi (for possible action)

F. Consideration for the Approval of the Administrative Law Judge's Recommended Decision regarding an Appeal of the Department's Denial of Waiver of Penalty and/or Interest pursuant to NRS 360.419:

- 1) Nitro Finishes dba Final Finish Auto Body (for possible action)

IV. **DIVISION OF LOCAL GOVERNMENT SERVICES:**

A. **LOCAL GOVERNMENT SERVICES:**

- 1) **Certification of Ad Valorem Tax Rates for Fiscal Year 2019-2020 pursuant to NRS 361.4547 (for possible action)**
- 2) **Review and Consideration of Approval of the Renewal of the Residential Construction Tax.**
 - a. **Douglas County School District (for possible action)**

b. **Storey County School District (for possible action)**

V. **COMPLIANCE DIVISION:**

- A. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
- 1) **Brothers Union, Inc. dba Family Mart 2 (for possible action)**
 - 2) **Luna Stores, Inc. dba Moana Mart and Oddie Discounts Center (for possible action)**
 - 3) **Jacqueline A. Flores for the Sales Tax debt of Best Buy Mattress NV01 LLC, dba Sweet Dreams Mattress Gallery (for possible action)**
 - 4) **LV Park and Sell (for possible action)**
- B. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) **Francisco Torres (for possible action)**
 - 2) **Djamel Kalafate (for possible action)**
 - 3) **Vazgen Der Galustian (for possible action)**
 - 4) **Alem A. Yaghi (for possible action)**
 - 5) **Helene M. Arnaud (for possible action)**
 - 6) **Ruben Tagle and Gloria Tagle (for possible action)**
 - 7) **Harold F. Moore (for possible action)**
- C. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) **David W. Dami and Monna R. Dami (for possible action)**
 - 2) **Edward Kantor Jr. (for possible action)**
 - 3) **Song W. Pae and Sang O. Pae (for possible action)**
- D. Consideration for Approval of Payment Plan Request (Sales/Use and/or Modified Business Tax); and consideration for the Approval of Release of Liens:
- 1) **Airport Van Rental, Inc. dba Yazdan Irani (for possible action)**
- E. 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) **Tiny Paws Pug Rescue (for possible action)**
- F. Request for Closed Hearing pursuant to NRS 360.247 (2-4); and Department of Taxation's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
- 1) **Nevada Restaurant Services Inc. (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: August 12, 2019
- IX. ****Public Comment** – 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.
- X. Items for Future Agendas. (for discussion only)
- XI. Adjourn.

Any appeal to the Nevada Tax Commission (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.

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.

****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.**

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 or call 684-2096 prior to the meeting.

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, 555 E. Washington Street, Las Vegas, Nevada; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, 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 to the State Library in Carson City and to the Nevada Legislative Building in Carson City.