

NEVADA TAX COMMISSION MEETING
AGENDA (revised)

March 6, 2023
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>

If weather does not permit travel, please utilize Zoom:
Zoom ID: 864 4511 6497

Nevada Department of Taxation
700 E. Warm Springs Rd., Room 150
Las Vegas, Nevada 89119

Nevada Department of Taxation
4600 Kietzke Lane, Suite L235
Reno, NV 89502

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:** – Public comment will be accepted in person or in writing. 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.

II. **Meeting Minutes:**

A. **Consideration for Approval of the January 23, 2023, 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) ALopez Taqueria LLC (for possible action)
 - b) Decorative Concrete Supply LLC (for possible action)
 - c) Durango Taco Shop LLC (for possible action)
 - d) Heritage Inn & Suites of Las Vegas LLC (for possible action)
 - e) Heritage Inn 2 of Las Vegas LLC (for possible action)
 - f) Heritage Inn of Las Vegas LLC (for possible action)
 - g) TP Heritage Inn of Las Vegas LLC (for possible action)
 - h) Yangar Foods LLC (for possible action)
 - i) Yangar Foods Unlimited 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:
 - 1) Boiseries Perfectart Inc (for possible action)
 - 2) Hobby Search (for possible action)
 - 3) InCharge Energy Inc (for possible action)
 - 4) Magnaflow (for possible action)
 - 5) Maptek (for possible action)
 - 6) OOB E Apparel Design Group (for possible action)
 - 7) Princess Polly USA (for possible action)
 - 8) Score Sports (for possible action)
 - 9) Segway (for possible action)
 - 10) Synergiee (for possible action)
 - 11) Topcon Medical Systems Inc. (for possible action)
 - 12) Trish Scully (for possible action)
 - 13) YMI Jeanswear Inc. (for possible action)

- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Pavestone LLC (for possible action)
 - 2) Absolute Exhibits Inc. (for possible action)
 - 3) Horiba Instruments, Inc. (for possible action)
 - 4) Subway Nevada LLC (for possible action)

- D. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) Wan Shun LV and Cui Dong Zhu (for possible action)
 - 2) Alban Dema (for possible action)
 - 3) Hannah An (for possible action)

IV. **LOCAL GOVERNMENT SERVICES DIVISION:**

- A. **Discussion and Consideration for Granting a Waiver to remain on Guaranteed Status for Supplemental City-County Relief Tax pursuant to NRS 377.057(2):**
 - 1) Lander County (for possible action)
 - 2) Pershing County (for possible action)
 - 3) White Pine County (for possible action)

- B. **Review and Consideration for Approval of the 2024-2025 Assessor's Handbook of Rural Building Costs, as authorized under NAC 361.128 (for possible action).**

- C. **Review and Consideration for Approval of Exemption(s) as authorized under NRS 361.068(2) where Administrative Costs Exceed Revenue from Tax on Personal Property (for possible action).**

- D. **Consideration for Approval of a Appointment to the Appraiser Certification Board:**
 - 1) Lorna Quisenberry (for possible action)

V. **COMPLIANCE DIVISION:**

- A. **Approval of Refund/Credit Request in Excess of \$250,000:**
 - 1) Atalaya Equipment Leasing Fund I LP (for possible action)
 - 2) Howard & Howard Attorneys PLLC (for possible action)
 - 3) Ferguson Enterprises LLC (for possible action)

- B. **Taxpayer’s Appeal of Administrative Law Judge’s Decision pursuant to NRS 360.245 and NAC 360.175:**
 - 1) Ryan S. Kay dba Mobile Auto Cares (for possible action)
 - 2) Solace Enterprises LLP (for possible action)
 - 3) Ferdinand Dalope for the debts of Ciao Foods International LLC dba Ciao Pizzeria (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) Ariana Rye Foundation (for possible action)

- D. **Consideration of whether or not to appeal the Order reversing the denial of request for exemption from Nevada Sales and Use Tax:**
 - 1) Orthopaedic Summit Association Inc. v Nevada Department of Taxation; Nevada Tax Commission, First Judicial District Court Case No. 22 OC 00033 1B (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)
 - B. Discuss Department’s plan to address Governor Lombardo’s Executive Order 2023-003 requiring Executive Branch agencies to freeze issuance of new regulations, conduct a comprehensive review of existing regulations, and prepare a report to the Governor’s Office by May 1, 2023, recommending at least 10 regulations for removal and any other regulations that can be streamlined, clarified, reduced or otherwise improved. (for discussion only)

- VIII. **Next Meeting Date:** May 1, 2023

- IX. ****Public Comment:** – Public comment will be accepted in person or in writing. 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.

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

- XI. **Adjourn.**

Members of the public who are disabled and/or require accommodations or assistance at this meeting are requested to notify the Department of Taxation in writing, by 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. Any supporting 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.