

## **Nevada Tax Commission Meeting**

GAMING CONTROL BOARD  
1919 College Pkwy, Suite 16  
Carson City, Nevada

VIDEO CONFERENCE

GAMING CONTROL BOARD  
Grant Sawyer State Office Building  
555 E Washington Avenue, Room 2600  
Las Vegas, Nevada

December 10, 2012

**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.**

9:00 a.m. 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 five (5) minutes.

II. CONSENT CALENDAR<sup>1</sup>:

A. Matters of General Concern:

- 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax).
  1. A PROPERFIT FOOTWEAR (for possible action)
  2. BACHIOCHI INC (for possible action)
  3. BLING STORE LLC (for possible action)
  4. BLUE DIAMOND LIQUOR LLC (for possible action)
  5. BMF CORP (for possible action)
  6. BUONA SERA RISTORANTE & BAR LLC (for possible action)
  7. CARRIE ANN AQUINO (for possible action)
  8. CITY EXPRESS #5 LLC (for possible action)
  9. CLASSIC & COLLECTIBLE CARS (for possible action)
  10. COW 1 LLC (for possible action)
  11. COWBOY CAFÉ (for possible action)
  12. CREATIVE SPECIALTY APPAREL INC (for possible action)
  13. D AND M WINGTEAM 4 LLC (for possible action)
  14. DOLLAR ENTERPRISES LLC (for possible action)
  15. DR ADAM SCHWARTZ LTD (for possible action)
  16. EHAB KAREEM (for possible action)
  17. FULL BELLY DELI LLC (for possible action)
  18. GERALD WILTSIE (for possible action)
  19. GRAPHIC IMAGING SERVICES INC (for possible action)
  20. HOWE-STARK MICHELLE Y/YELLOW SUBMARINE (for possible action)

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<sup>1</sup> The Commission will review all of the following 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.

21. JAMES A SMITH (for possible action)
22. JAMES HOZIE (for possible action)
23. JEREMEY D DAVIS (for possible action)
24. JESSICA HERNANDEZ (for possible action)
25. JOHN P RENFRO (for possible action)
26. KTP FOOD COURT (for possible action)
27. LETTYS ENTERPRISES INC (for possible action)
28. LEVRETT TRANSMISSION LLC (for possible action)
29. LIFES ABUNDANCE INC (for possible action)
30. MAHER RESTAURANT INC (for possible action)
31. MARK A RUDD (for possible action)
32. PRADO & PRADO INC (for possible action)
33. RENO SALVAGE CO (for possible action)
34. RESTAURANT LA PARADA (for possible action)
35. SHERRI CORRELL (for possible action)
36. SPYGLASS RIDGE VENTURES INC (for possible action)
37. STAR INCORPORATION (for possible action)
38. STEPHANIE PARTNERS PAD D INC (for possible action)
39. SURJEET SINGH (for possible action)
40. TECHNICOM SERVICES INC (for possible action)
41. THE GIUSEPPE TEAM LLC (for possible action)
42. TI BLING CO LLC (for possible action)
43. TOP CHINESE BUFFET INC (for possible action)
44. VIRDI SEEMA (for possible action)
45. VIVIAN M FERREIRA (for possible action)
46. WARHORSE INVESTMENTS INC (for possible action)
47. WEI YANG LLC (for possible action)
48. WILDEN & WILDEN INC (for possible action)
49. ZOMBIE ZONE INC (for possible action)

2) Standard Direct Sales Organization Agreements (date as indicated):

1. Life's Abundance Inc. (for possible action)
2. Norwex USA Inc. (for possible action)

B. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):

- 1) PolyPipe (for possible action)
- 2) Brothers Italian Bistro (for possible action)
- 3) Maverick Helicopters (for possible action)
- 4) DLF Investments (for possible action)
- 5) The Original Pancake House (for possible action)
- 6) Goldstrike/Betze-Post/Rodeo Mine (net proceeds of minerals tax) (for possible action)
- 7) Cortez Venture II Mine (net proceeds of minerals tax) (for possible action)
- 8) Turquoise Ridge Mine (net proceeds of minerals tax) (for possible action)
- 9) Meikle Mine (net proceeds of minerals tax) (for possible action)
- 10) Ruby Hill Mine (net proceeds of minerals tax) (for possible action)
- 11) Bald Mountain Mine (net proceeds of minerals tax) (for possible action)
- 12) Storm Mine (net proceeds of minerals tax) (for possible action)

- C. Consideration for Approval of Payment Plan Request:  
New Payment Plans – Current (Sales/Use and/or Modified Business Tax)
  - 1) Ana Nicolaw dba The Original Niccos Pizza Featuring Little Yellow Submarine (for possible action)
  - 2) Mesquite Auto Tech LLC (for possible action)
  - 3) Sangiovese LLC dba Dal Toro (for possible action)
  - 4) Diversified Protection Systems Inc (for possible action)
  - 5) Hondatronics (for possible action)
  - 6) Hattitude (for possible action)
  - 7) Ketterring LLC dba Sinbads Hot Dogs (for possible action)
  
- D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
  - 1) First Horizon Home Loan Corporation (for possible action)
  
- E. Approval of Refund Request in Excess of \$250,000:
  - 1) Wirtz Beverage Nevada Inc TID 1001716221-002 (liquor excise tax) (for possible action)
  - 2) Wirtz Beverage Nevada Inc TID 1000799980-002 (liquor excise tax) (for possible action)
  - 3) Wirtz Beverage Nevada Inc TID 1000107264-003 (liquor excise tax) (for possible action)
  - 4) LM Insurance Corp (insurance premium tax) (for possible action)
  - 5) Rocky Mountain Hospital & Medical Services (insurance premium tax) (for possible action)
  - 6) Liberty Insurance Corporation (insurance premium tax) (for possible action)
  - 7) Fidelity Investments Life Insurance Company (insurance premium tax) (for possible action)
  - 8) Rental Car Finance Corp (for possible action)
  
- F. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
  - 1) Holmes Corporation (for possible action)
  - 2) Edge Systems Corporation (for possible action)
  - 3) Radiant Hospitality Systems, LTD (for possible action)
  - 4) Vacant Property Security, Inc. (for possible action)
  - 5) Baskin-Robbins System & Product Advertising Fund (for possible action)
  - 6) Dunkin Donuts Advertising & sales Promo Fund (for possible action)
  - 7) Carousel Industries of North America, Inc. (for possible action)
  
- G. Consideration of Recommended Proposed Findings of Fact, Conclusions of Law and Decision regarding recovery of taxes abated under economic development program:
  - 1) Damon Enterprises (for possible action)

III. DIVISION OF LOCAL GOVERNMENT SERVICES:

Centrally Assessed Properties Section:

- A. Correction to Certification of Centrally Assessed Property Valuations:
  - 1. **Unsecured 12-Month Construction Work in Progress (CWIP) for the 2012-2013 Unsecured Tax Roll (for possible action)**
  - 2. **Secured 6-Month Construction Work in Progress for the 2013-2014 Secured Tax Roll (for possible action)**

Locally Assessed Property Section:

- B. Taxpayer's Appeal of Treasurer's/Assessor's Denial of Relief from Penalty and Interest on Property Taxes Per NRS 361.4835 for Fiscal Year 2011-2012:
  - 1) **TDC Management LLC; denial of waiver by Clark County Assessor (for possible action)**

IV. COMPLIANCE DIVISION:

- A. Consideration of Adoption of Additions and Amendments to Permanent Regulations:
  - 1) **The proposed regulation relates to provisions governing the annual estimate of the State and political subdivision population and revises the procedure for appealing the annual estimate. LCB File No. R150-10**
- B. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
  - 1) **Carson City Heating and Air Conditioning (for possible action)**
  - 2) **Armandos Ristorante Italiano (for possible action)**
  - 3) **Larry Reich (for possible action)**
  - 4) **ANG Bridal LLC dba Hacienda Bridal Gown & Tuxedo (for possible action)**
  - 5) **Vincent Holdings LLC dba Espresso Culture and Cuisine (for possible action)**
  - 6) **C Batiste Inc Ltd dba Pandoras Burgers (for possible action)**
  - 7) **PSSTLV Inc. (for possible action)**
  - 8) **Green Shack (for possible action)**
  - 9) **Shawn Roberts dba Above & Beyond Auto Care Center (for possible action)**
  - 10) **Patco Enterprises Inc. (for possible action)**
- C. Department's Appeal of Hearing Officer's Decision regarding Responsible Person Determination (Sales/Use and Modified Business Tax):
  - 1) **Wild Game NG LLC (for possible action)**
- D. Petition for Reconsideration of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes (Sales/Use Tax):
  - 1) **Life Raft Group (for possible action)**
  - 2) **VFW Truckee Meadows Post #3819 (for possible action)**
- E. **Pursuant to NRS 360.265, consideration for approval of the removal of the names of certain debtors, including the amount of tax, penalty and interest, from the records of the Department for debts exceeding 5 years due and collection being impossible or impracticable.**

V. COMPLIANCE DIVISION:

- A. Informational Items:
  - 1) **Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Modified Business Tax and Excise Tax (dates as indicated).**

- 2) Approval and Denial Status Report Log for Organizations Created for Religious, Charitable or Educational Purposes (dates as indicated) (Sales/Use Tax Exemption).

VI. BRIEFING:

- A. Briefing to/from the Commission and the Executive Director.

VII. **Next Meeting Date**

- VIII. **\*\*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 five (5) minutes.

IX. **Items for Future Agendas**

- X. 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 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.**

**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; and mailed to each County Public Library for posting.

Notice of this meeting was EMAILED for posting to the following locations: Department of Taxation, 555 E. Washington Street; Las Vegas, Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Department of Taxation, and FAXED to the State Library, Carson City, Nevada.